



ACCOUNTS AND PAPERS:

THIRTY-NINE VOLUMES.

—(1.)—

FINANCE, &c.

FINANCE ACCOUNTS; EXCHEQUER;
PUBLIC INCOME AND EXPENDITURE; PUBLIC DEBT;
NATIONAL DEBT (TERMINABLE ANNUITIES);
BANK OF ENGLAND; BANK NOTES; BRITISH MUSEUM;
INCOME AND PROPERTY TAX, &c.;
INCREASE AND DIMINUTION (PUBLIC OFFICES);
INLAND REVENUE (SCOTLAND);
ISLE OF MAN (FINANCIAL MEASURES, &c.)

Session

1 *February* — 10 *August* 1866.

VOL. XXXIX.

1866.

National Debt (Terminable Annuities)—*continued*.

- ✓ 283. Statement showing the Progress and Effect of a Conversion of the Half-yearly Payments of an Annuity certain of 1,725,128 *l.*, Expiring on 5th April 1885, and of the Produce of its Accumulation into 3 *l.* per Cent. Stock, at a price of 88 per Cent., and of a Commutation of the said Stock, at the Rate of Interest (3 *l.* 8 s. per Cent.) resulting from the above-mentioned Price, into Annuities Expiring on 5th April 1905; the Accumulated Charge in Terminable Annuity in each Year, up to 1885; and the Net Charge after deducting the Interest on the 3 *l.* per Cent. Stock cancelled; and, similar Statement showing the Progress and Effect of an Annual Conversion of 100,000 *l.* (part of such Annuity certain of 1,725,128 *l.*) - - - - - p. 133
- ✓ 290. Amount of Annuities for Lives and for Terms of Years granted in each of the Years ending 5th January 1854 to 5th January 1866, inclusive; amount of Capital Stock cancelled in each of the said Years on account of such Terminable Annuities; and, Annuities for Lives and for Terms of Years which have ceased in each of the said Years ending 5th January 1854 and 1866 (in continuation of Parliamentary Paper, No. 413 of Sess. 1853) - - - 137
- ✓ 336. Amounts of Capital Stock and other Securities, with equivalent Amount of Stock for such Securities, Cancelled in each Year from 1808 to 1866, in respect of Annuities Granted for Lives and for Terms of Years; and, the Amounts of such Annuities Granted and Expired in each Year during the same Period - 139
- ✓ 439. Total Amount of the National Debt (including Funded and Unfunded Debt, and the Estimated Value of the Outstanding Terminable Annuities) in each Year since 1854; showing the Increase and Diminution in each Year, and distinguishing the Causes thereof, under the following Heads:—Increase—Loans contracted; Obligations incurred. Diminution—Debt paid off; Obligations cancelled; Terminable Annuities expired; Value of Terminable Annuities reduced - - - - - 779

Account Books (Public Departments):

- ✓ 363. Treasury Minute, dated 22nd June 1866, appointing a Committee for the Preparation of Account Books to be kept in the Public Departments, with a view to the Appropriation Audit - - - - - 143

Bank of England:

- ✓ 38. Amount of all Exchequer Bills, and other Government Securities, purchased by the Governor and Company of the Bank of *England*, or on which any Sum or Sums have been lent or advanced for the Public Service by the Bank, in 1866; Amount paid off and discharged, and in the hands of the Bank on 5th January 1866, pursuant to 59 Geo. 3, c. 76; Balances of Sums issued for the Payment of Dividends due and not demanded, and for the Payment of Lottery Prizes or Benefits which had not been claimed, and which remained in the hands of the Bank of *England* on the days next before the Issue from the Exchequer of Money for the Payment of Dividends on account of the National Debt, pursuant to 48 Geo. 3, c. 4; Receipt and Expenditure of £2,673,962. 6. 9. in One Year, from 31st December 1864 to 31st December 1865, by the Commissioners, appointed by Act 26 Geo. 3, for the Reduction of the National Debt - - - - - 147
- [3662.] Letter from the Governor and Deputy Governor of the Bank of *England* to the First Lord of the Treasury and the Chancellor of the Exchequer, respecting the Enlargement of their Issues beyond the Limit fixed by the Bank Act of 1844 - - - - - 151

Bank Notes:

- ✓ 105. Return of the Bank Notes issued by the Issue Department of the Bank of *England* in each Week, from 11th April 1860, to 17th February 1866, inclusive, showing the Amount Remaining in the Banking Department in each Week, and the Denomination and Amount of the Notes in the hands of the Public; and, Weekly Return, for the same Periods, of the Notes issued by the Issue Department, with the Securities and Bullion held against them (in continuation of Parliamentary Paper, No. 221 of Session 1860) - - - - - 156
- ✓ 510. Bank Notes issued by the Issue Department of the Bank of *England* in each Week, from 18th February 1866 to 28th July 1866, inclusive, showing the Amount remaining in the Banking Department in each Week, and the Denomination and Amount of the Notes in the hands of the Public; and, Weekly Return, for the same Periods, of the Notes issued by the Issue Department, with the Securities and Bullion held against them (in continuation of Parliamentary Paper, No. 105 of Session 1866) - - - - - 165

British Museum :

- ✓ 187. Income and Expenditure of the *British Museum* for the Financial Year ended 31st March 1866 ; Estimated Charges and Expenses for the Year ending 31st March 1867 ; Sum necessary to discharge the same ; and Number of Persons admitted to visit the Museum in each Year, from 1860 to 1865, both Years inclusive ; together with a Statement of the Progress made in the Arrangement of the Collections, and an Account of Objects added to them, in the Year 1865, p. 167
- ✓ 413. Communications to the Trustees of the *British Museum* respecting the Salaries of the Officers and Assistants employed in that Establishment, and of all Minutes and Proceedings of the Trustees thereon, subsequent to the Return of 6th March 1860, Parliamentary Paper, No. 153 ; and, Names and Salaries of the Officers and Assistants employed in the *British Museum*, specifying the date of the Appointment of each person, and any Regulations which may exist regarding increase of Salary - - - - - 199
- ✓ 493. 512. Correspondence, subsequent to 1st October 1864, between the Civil Service Commissioners and the Principal Librarian of the *British Museum*, respecting the Examination of Candidates for Situations in that Department ; and, of all Communications from the Officers of the *British Museum* to the Trustees thereof, on the same subject :—Communications between the Civil Service Commissioners and their Secretary, on the subject of the Examination of Candidates for Situations in the *British Museum* - - - - - 241

Bullion :

- ✓ 82. Amount of Bullion Purchased and Sold by the Bank of *England*, distinguishing Gold from Silver, and Bar Gold from Foreign Gold Coin, in each Month, from 31st December 1864 to 31st December 1865 ; also, the Excess of Payments to, or Receipts from, the Public, of *British Gold Coin* ; and also, the Amount received from the Mint during the same Period (in continuation of Parliamentary Paper, No. 76, of Session 1865) - - - - - 319

Civil Contingencies Fund :

- ✓ 412. Receipts and Payments in connexion with the Fund, in the Year ended 31st March 1866 ; Distribution of the Capital of the Fund at the Commencement and at the Close of the Year ; Total Outstanding Balances on the Old Account of the Vote for Civil Contingencies on 31st March 1865, and the Disposal of those Balances up to 31st March 1866 ; and, Report of the Commissioners of Audit, dated 4th July 1866 - - - - - 321

Civil List Pensions :

- ✓ 383. List of all Pensions granted between 20th June 1865 and 20th June 1866, and charged upon the Civil List (pursuant to Act 1 Vict. c. 2) - - - - - 333

County Treasurers (England and Wales) :

- ✓ 327. Abstract of the Accounts of the several County Treasurers in *England and Wales*, for the Year ending Michaelmas 1865 - - - - - 335

Customs' Clerks (London) :

- ✓ 83. Treasury Minute of 26th February 1866, relative to Applications from Subordinate Officers for Increased Salaries, being Minute respecting the Practice of Subordinate Officers in the Civil Service Memorializing the Treasury without the permission of the Heads of their Department - - - - - 339
- ✓ 83-I. Treasury Minute, dated 7th February 1866, and subsequent Correspondence between the Treasury and the Board of Customs relative to the Salaries of the Clerks in the *London Customs* - - - - - 343

Customs' Clerks (Out-Ports) :

- ✓ 266. Correspondence between the Treasury and the Board of Customs, relative to the Salaries of the Clerks of the Customs' Establishment at the Out-Ports - 353

Duchy of Cornwall :

- ✓ 74. Receipts and Disbursements of the Duchy of *Cornwall*, in the Year 1865 - 363

Duchy of Lancaster :

- ✓ 36. Receipts and Disbursements of the Duchy of *Lancaster*, in the Year ended 21st December 1865 :—Also, a separate Account of the Capital of the said Duchy, to same date - - - - - 369

Exchequer Bills:

- ✓ 165. Amount of Exchequer Bills paid in for Duties in each Quarter since the passing of the Act 24 Vict. c. 5:—Paid off in Money; Purchased with Sinking Fund, and Cancelled; Re-issued; and, Outstanding at the close of each Quarter (made up to 31st March 1866) - - - - - p. 375

Excise and Customs (Ireland):

- ✓ 365. Quantities of certain Articles retained for Home Consumption in *Ireland*, in 1865:—Quantities of certain Articles exported from *Ireland*, in 1865, distinguishing the Exports to *Great Britain* from those to Foreign Countries:—Return of all Articles Imported into *Ireland* from Foreign Countries and the *British Possessions* Abroad, during 1865, showing the Computed Value of each, and their Total Amount:—Similar Return of all Articles Exported from *Ireland* to Foreign Countries and the *British Possessions* Abroad, with the Declared or Computed Value of each, and their Total Amount:—Quantities of Corn and Meal Imported into *Ireland* from *Great Britain*, in 1865, with the Computed Value thereof:—And, similar Return of Corn and Meal Exported from *Ireland* to *Great Britain* (in continuation of Parliamentary Paper, No. 257, of Session 1865) - - - - - 377

Fire Insurances:

- ✓ 356. Sums paid into the Inland Revenue Office in *Great Britain* and *Ireland*, for Duty on Insurances against Fire, Quarterly, 1865; distinguishing the Amount of Allowance made to each Office for collecting the same in the Country, and in *London*, *Edinburgh*, and *Dublin* respectively, with the Dates of such Payments; together with an Abstract showing the Gross Amount of Duty collected in the Year by each Company, and distinguishing the Sums collected by such Company for Duty at 1 s. 6 d. per Centum per Annum, and 3 s. per Centum per Annum:—And, like Account of Sums Insured by each Office on Farming Stock, for the same Period (in continuation of Parliamentary Paper, No. 406, of Session 1865) - - - - - 387

Fortifications:

- ✓ 305. Monies raised under the Authority of the Acts 23 & 24 Vict. c. 109, 25 & 26 Vict. c. 78, 26 & 27 Vict. c. 80, 27 & 28 Vict. c. 109, and 28 & 29 Vict. c. 61, to provide for the Expenses of Fortifications, &c.; the Amount of Annuities created in respect of the same; the Monies issued out of the Consolidated Fund for the said Expenses; and the Sums remaining to be raised and issued, under the Authority of the said Acts, on the 1st April 1866 - - - - - 397

Friendly Societies:

- octavo 406. Report of the Registrar of Friendly Societies in *England* - - - - - 401

Friendly Societies (Scotland):

- ✓ 410. Quinquennial Report of the Proceedings of the Registrar of Friendly Societies in *Scotland*, in his Office of Registrar, and of the principal Matters transacted by Friendly Societies which have come under his cognizance during the past Five Years - - - - - 617

Government Assurances and Annuities:

- ✓ 145. Account of all Monies Received, and of the Disposal thereof, and of all Contracts for the Grant of Deferred Life Annuities and Payments on Death made during 1865 - - - - - 623

Government Property:

- ✓ 252. Appropriation of the whole or any part of the Sums voted in Aid of Local Assessments for the Relief of the Poor on certain Descriptions of Government Property, specifying the Amount paid in each District up to 31st March 1866 (in continuation of Parliamentary Paper, No. 333, of Session 1865) - - - 629

Grand Jury (Ireland) Act:

- ✓ 256. Amount for each of the last Five Years (up to 31st December 1865), of Penalties recovered from Defaulting Contractors or their Sureties, under the Grand Jury (*Ireland*) Act - - - - - 631

Grand Jury Presentments (Ireland):

- ✓ 320. Abstract of the Accounts of Presentments made by the Grand Juries of the several Counties, Cities, and Towns in *Ireland*, in the Year 1865 - - - - - 635

Greek Loan :

- ✓ 9. Monies paid out of the Consolidated Fund, under the Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94, for Interest and Sinking Fund on that part of the *Greek Loan* which is guaranteed by this Country under the Authority of the said Acts, and of the Amount repaid by the *Greek Government* on account of the same - - - - - p. 639

Income and Property Tax :

- ✓ 488. Number of Persons charged to the Income Tax for the Years ending 5th April 1864 to 1865, under Schedule (D); distinguishing the Number charged in each of certain Classes, from 100 *l.* a-year; 100 *l.* and under 150 *l.* a-year to under 50,000 *l.*; and 50,000 *l.* and upwards; and the Amounts of Tax received from each Class:—Similar Return, under Schedule (E), to 5,000 *l.* a-year and upwards:—Return showing the Net Amount of Property and Income Tax for the same Years, classed under the several Schedules:—And, similar Return for *Ireland* (in continuation of Parliamentary Paper, No. 469, of Session 1865) - - - - - 641
511. Amount of Property Assessed to Income and Property Tax under Schedules (A), (B), and (D), in each County in *England* and *Wales*, in the Year 1814, and in each County in *England*, *Wales*, and *Scotland*, in each of the Years from 1842-3 to 1864 5 - - - - - 649

Increase and Diminution (Public Offices):

144. Abstract of Accounts of Increase and Diminution within the Year 1865, in the Number of Persons employed in all Public Offices or Departments, or in the Salaries, Emoluments, Allowances, or Expenses which may have taken place, or been paid, granted, received or incurred for and in respect of all Officers and Persons belonging to or employed in or by, or in the Service of, all Public Offices or Departments, specifying the Amount and Nature thereof, &c. - - - 659

Industrial and Provident Societies :

355. General Statements of the Funds and Effects of every Industrial and Provident Society registered under the Act 26 & 27 Vict. c. 87, for the Year ending 31st December 1865, transmitted to the Registrars of Friendly Societies in *England*, *Scotland*, and *Ireland* respectively - - - - - 663
- 355-I. Further Return, so far as relates to Industrial and Provident Societies in *Ireland* - - - - - 721

Inland Revenue (Scotland):

324. Statement as to State of Collection of Revenue in the various Districts in *Scotland* issued by the Board of Inland Revenue in *Edinburgh*, from 1st January to 1st March 1866:—Total Amount of Assessment, and Relieved on Appeal; Net Amount of Revenue to be Collected; Date of closing the Collection; Per-centage collected at Date of Closing; Amount in Arrear due to Collector, and Number of Individuals in Arrear at Date of Closing, &c.:—Rate and Amount of Ordinary Remuneration Paid to each Collector, by Salary, Per-centage, or otherwise:—And, showing how are Collectors Reimbursed in the event of Outstanding Arrears becoming Irrecoverable after they have advanced Money to close their Collection - - - - - 725

Irish Reproductive Loan Fund :

- ✓ 6. Account of Receipts and Disbursements on account of the *Irish Reproductive Loan Fund*, to 31st December 1865 (presented pursuant to the Act 11 & 12 Vict. c. 115, s. 14) - - - - - 745

Isle of Man (Financial Measures):

115. Correspondence relative to Financial Measures in contemplation for the *Isle of Man* - - - - - 755

THE
FINANCE ACCOUNTS
I.—VII.
OF
THE UNITED KINGDOM
OF
GREAT BRITAIN AND IRELAND,
FOR THE FINANCIAL YEAR
1865–66,
ENDED 31ST MARCH 1866.

(Presented to Parliament pursuant to Acts 42 Geo. III. c. 70, s. 4; 56 Geo. III. c. 98, s. 22; and 17 & 18 Vict. c. 94, s. 2.)

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FINANCE ACCOUNTS

For the YEAR 1865-66,—ended 31 March 1866.

	PAGE
No. 1. - - - - - CASH ACCOUNT - - - - -	8, 9
No. 2. 3. 4. - CLASS I. - PUBLIC INCOME - - - - -	10, 11
No. 5. 6. 7. - „ II. - PUBLIC EXPENDITURE - - - - -	12 to 15
No. 8. 9. - - „ III. - CONSOLIDATED FUND - - - - -	16
No. 10. to 40. - - - - - APPENDICES to Classes I. II. III. - - - - -	17 to 62
No. 41. 42. 43. - „ IV. - FUNDED DEBT - - - - -	63 to 69
No. 44. 45. - - „ V. - UNFUNDED DEBT - - - - -	70
No. 46. - - - „ VI. - DISPOSITION OF GRANTS - - - - -	71 to 79
No. 47. to 50. - „ VII. - TRADE AND NAVIGATION - - - - -	80 to 91

CONTENTS.

No. of
Account.

- 1.—CASH ACCOUNT, showing the whole of the Financial Operations of the TREASURY in connexion with the INCOME and EXPENDITURE of the United Kingdom, in the Year 1865-66 - - - - - pp. 8 & 9

Class I.—PUBLIC INCOME.—

Year ended 31st March 1866.

- 2.—ACCOUNT of the GROSS PUBLIC INCOME of *Great Britain* - - - - -
 - 3.—Account of the GROSS PUBLIC INCOME of *Ireland* - - - - -
 - 4.—Account of the GROSS PUBLIC INCOME of the United Kingdom of *Great Britain and Ireland* - - - - -
- } pp. 10 & 11

Class II.—PUBLIC INCOME AND EXPENDITURE.

- 5 (A & B).—ACCOUNTS of the GROSS and of the NET PUBLIC INCOME of the United Kingdom of *Great Britain and Ireland*, in the Years ended 30th June, 30th September and 31st December 1865, and 31st March 1866 - - - - - pp. 12 & 13
- 6.—Account of the BALANCES of PUBLIC MONEY remaining in the Exchequer on the 31st March 1865 ; the Amount of Money raised by Additions to the Funded or Unfunded Debt, and the Amount applied towards the Redemption of Funded or paying off Unfunded Debt, in the Year ended 31st March 1866 ; the Total Amount of Advances and Repayments on account of Local Works, &c., in the same period ; and the Balances in the Exchequer on 31st March 1866 - - - - - p. 14
- 7.—Account of the TOTAL INCOME of *Great Britain and Ireland*, in the Year ended 31st March 1866, after deducting Repayments, Allowances, Discounts, Drawbacks, and Bounties in the nature of Drawbacks ; together with an Account of the PUBLIC EXPENDITURE of the United Kingdom, in the same period, exclusive of Sums applied to the Reduction of the National Debt - - - - - p. 15

Class III.—CONSOLIDATED FUND.—

Year ended 31st March 1866.

- 8.—ACCOUNT of the Income of the CONSOLIDATED FUND arising in the United Kingdom, and of the Actual Payments on account of the Consolidated Fund - - - p. 16
- 9.—Account of the Moneys applicable to the Payment of the CONSOLIDATED FUND of the United Kingdom, and of the several Charges which have become due thereon, including the Amount of Exchequer Deficiency Bills charged upon the said Fund at the commencement of the Year - - - - - p. 16

APPENDICES :

- 10.—General Abstract of the Sums voted for the CHARGES of COLLECTION of the Public Income of the United Kingdom, for the Expense of the Post Office Packet Service, and for Superannuations of the Revenue Departments ; of the Sums expended, and of the Balances unexpended out of the Grants for those Services - - - - - p. 17
- 11.—General Abstract of PAYMENTS out of the Public Income of the United Kingdom, in its progress to the Exchequer - - - - - p. 17

APPENDICES—continued.

No. of
Account.

12.—Detailed Account of the SUMS expended for CHARGES of COLLECTION of the several Branches of the Public Revenue of the United Kingdom, and also for the Expense of the Post Office Packet Service, and for Superannuations of the Revenue Departments, compared with the Sums estimated	- - - - -	pp. 18 to 20
13.—Account of PAYMENTS out of the Public Income of the United Kingdom, in its progress to the Exchequer	- - - - -	p. 20
14.—CUSTOMS	- - - - - $\left\{ \begin{array}{l} \text{Great Britain} \\ \text{Ireland} \\ \text{United Kingdom} \end{array} \right\}$	Gross and Net Produce - pp. 21 & 22
15.—Ditto	- - - - - $\left\{ \begin{array}{l} \text{Great Britain} \\ \text{Ireland} \\ \text{United Kingdom} \end{array} \right\}$	General Statement - - - p. 23
16.—EXCISE	- - - - - $\left\{ \begin{array}{l} \text{Great Britain} \\ \text{Ireland} \\ \text{United Kingdom} \end{array} \right\}$	Gross and Net Produce - - - p. 24
17.—STAMPS	- - - - - $\left\{ \begin{array}{l} \text{Great Britain} \\ \text{Ireland} \\ \text{United Kingdom} \end{array} \right\}$	Gross and Net Produce - - - p. 25
18.—TAXES	- - - - - $\left\{ \begin{array}{l} \text{Great Britain} \\ \text{Ireland} \\ \text{United Kingdom} \end{array} \right\}$	Gross and Net Produce - - - p. 26
19.—INLAND REVENUE	- - - - - $\left\{ \begin{array}{l} \text{Great Britain} \\ \text{Ireland} \\ \text{United Kingdom} \end{array} \right\}$	General Statement - - - p. 27
20.—POST OFFICE	- - - - - $\left\{ \begin{array}{l} \text{Great Britain} \\ \text{Ireland} \\ \text{United Kingdom} \end{array} \right\}$	Gross and Net Produce - - - p. 28
21.—Ditto	- - - - - $\left\{ \begin{array}{l} \text{Great Britain} \\ \text{Ireland} \\ \text{United Kingdom} \end{array} \right\}$	General Statement - - - p. 29
22. } CROWN LANDS	- - - - -	Gross Receipt - - - - -
23. }	- - - - -	Charges of Collection - - - - -
24. }	- - - - -	Payments other than Charges of Collection
25. }	- - - - -	General Statement - - - - - p. 31
26.—MISCELLANEOUS RECEIPTS; viz.—		
General Abstract	- - - - -	p. 32
Small Branches of the Hereditary Revenue	- - - - -	
Bank of England (Profits of Issue)	- - - - -	p. 32
Fees of Public Offices	- - - - -	pp. 33 & 34
Trustees of the King of the Belgians	- - - - -	
Old Stores and Extra Receipts of Naval and Military Departments	- - - - -	
Extra Receipts, Civil Departments	- - - - -	p. 35
Income of London, Edinburgh and Dublin Gazettes	- - - - -	
Contribution from the Revenues of India, for British Troops serving in India	- - - - -	
Ditto - - - Ditto - - - (Arrears)	- - - - -	
Ditto - - - - for Diplomatic and Consular Services	- - - - -	
Ditto - - - - for Red Sea Telegraph Company's Annuity	- - - - -	
Contributions towards the expenses of the Mail Service	- - - - -	
Unclaimed Wages, &c., of deceased Merchant Seamen, &c.	- - - - -	
Savings on Grants of Parliament and Over-Issues repaid	- - - - -	p. 36
Conscience Money	- - - - -	
Civil Contingencies (advances out of Votes repaid)	- - - - -	
Treasury Chest	- - - - -	
Greek Loan	- - - - -	
Casual Receipts	- - - - -	
China Indemnity	- - - - -	

APPENDICES—continued.

No. of
Account.

- 27.—REPAYMENT of ADVANCES for Purchase of Bullion, and for Public Works, &c. p. 37
- 28.—PUBLIC FUNDED DEBT.—Amounts paid for Interest and Management in the Year, and the future annual Charge for the same at the end of the Year - - - - pp. 38, 39
- 29.—MANAGEMENT of the PUBLIC FUNDED DEBT.—Explanatory Statement of the Amount paid in the Year - - - - - p. 39
- 30.—INTEREST of EXCHEQUER BILLS and EXCHEQUER BONDS - - - - p. 40
- 31.—CIVIL LIST.—Sum appropriated to the Charge of the Civil List - - - - p. 40
- 32.—ANNUITIES and PENSIONS paid out of the Consolidated Fund, in *Great Britain and Ireland*, and future annual Charge for the same - - - - - pp. 41 to 44
- 33.—SALARIES and ALLOWANCES paid out of the Consolidated Fund, and future annual Charge for the same - - - - - pp. 45, 46
- 34.—DIPLOMATIC SERVICE.—Salaries and Pensions of Diplomatic Officers paid out of the Consolidated Fund, and future annual Charge for the same - - - - - pp. 47 to 49
- 35.—COURTS of JUSTICE.—Salaries and Compensations of Officers of the Courts of Justice, paid out of the Consolidated Fund, and future annual Charge for the same - - - - pp. 50 to 58
- 36.—MISCELLANEOUS SERVICES paid out of the Consolidated Fund, and future annual Charge for the same - - - - - p. 59
- 37.—ADVANCES for purchase of Bullion and for Public Works, &c. - - - - p. 59
- 38.—PUBLIC WORKS LOANS.—Account of the Public Works Loan Commissioners, showing, to 31st March 1866, the Amounts issued to the Commissioners, for the purpose of making advances by way of Loan, under various Acts; the Amounts advanced by the Commissioners; the Amounts paid into the Exchequer in repayment of such Advances, and for Interest thereon; and the Balances remaining outstanding - - - - p. 60
- 39.—PUBLIC WORKS LOANS, IRELAND.—Account of the Commissioners of Public Works in *Ireland*, showing, to 31st March 1866, the Amounts authorised to be advanced by way of Loan, under various Acts, for the promotion of certain Public Works, and other services, in *Ireland*; the Sums actually issued; the Amounts paid into the Exchequer in repayment of such Advances, and for Interest thereon; and the Balances of Principal remaining outstanding - - - - - p. 61
- 40.—PUBLIC WORKS LOANS, IRELAND.—Account of the Paymaster General (*Dublin*), showing, to 31st March 1866, the Amounts issued as advances by way of Loan, under various Acts, for the purposes of certain Public Works, &c., in *Ireland* (other than those under the Management of the Commissioners of Public Works in *Ireland*); the Amounts paid into the Exchequer in Repayment of such Advances, and for Interest thereon; and the Balances of Principal remaining outstanding - - - - - p. 62

Class IV.—FUNDED DEBT.

- 41.—SINKING FUND.—Account of the actual Receipt and Expenditure of the Sums placed in the hands of the Commissioners for the Reduction of the NATIONAL DEBT, in the Year ended 31st March 1866 - - - - - p. 63
- 42.—Account of the Total Amount of the UNREDEEMED FUNDED DEBT, and the Charge thereof, at the 31st March 1865; the Debt and Charge thereof created and reduced in the Year ended 31st March 1866; and the Total Amount of the Unredeemed Debt and Charge as it stood on the last-mentioned date - - - - - pp. 64 to 67
- 43.—Account of the State of the PUBLIC FUNDED DEBT of *Great Britain and Ireland*, and the Charge thereof, on 31st March 1866 - - - - - pp. 68, 69

No. of
Account.

Class V.—UNFUNDED DEBT.

- 44.—ACCOUNT of the UNFUNDED DEBT of *Great Britain and Ireland*, showing the Total Amount of Unfunded Debt in Exchequer Bills and Exchequer Bonds outstanding on 31st March 1865; the Amounts issued and paid off in the Year to 31st March 1866; and the Total Amount outstanding on the last-mentioned date; with the Amount of the annual Charge for Interest thereon, as then estimated - - - - - p. 70
- 45.—ACCOUNT of the Amount of EXCHEQUER DEFICIENCY BILLS issued in the Year ended 31st March 1866, to meet the Charge on the Consolidated Fund, and of the Sum required to be issued to meet the Charge on that day - - - - - p. 76

Class VI.—DISPOSITION OF GRANTS (SUPPLY and WAYS and MEANS).

- 46.—ACCOUNT showing, under their several Heads, how the Balances of the Moneys granted for the Service of the United Kingdom of *Great Britain and Ireland*, for the Years specified, which remained unissued on 31st March 1865, and those granted for the Service of the Year 1865-6, have been disposed of, to 31st March 1866 - - - pp. 71 to 79

Class VII.—TRADE and NAVIGATION of the United Kingdom.

TRADE :

- 47.—ACCOUNT of the Value of the IMPORTS into, and of the EXPORTS from, the United Kingdom of *Great Britain and Ireland*, during each of the Three Years ended 31st December 1863, 1864 and 1865, calculated at the Official Rates of Valuation, and distinguishing the Amount of the Produce and Manufactures of the United Kingdom exported, from the Value of Foreign and Colonial Merchandise exported; also stating the Amount of the Produce and Manufactures of the United Kingdom exported therefrom, according to the Real or Declared Value thereof, showing the Trade of *Great Britain and Ireland* separately and jointly - - - - - pp. 80 to 89

NAVIGATION :

New Vessels Built.

- 48.—ACCOUNT of the Number of VESSELS, with the Amount of their Tonnage, that were built and registered in the several Ports of the British Empire in the Years ended 31st December 1863, 1864 and 1865 respectively - - - - - p. 90

Vessels Registered.

- 49.—ACCOUNT of the Number of VESSELS, with the Amount of their Tonnage, and the Number of Men and Boys usually employed in navigating the same, that belonged to the several Ports of the British Empire on the 31st December 1863, 1864 and 1865 respectively - p. 90

Vessels employed in the Foreign Trade.

- 50.—ACCOUNT of the Number of VESSELS, with the Amount of their Tonnage (including their repeated Voyages), that entered Inwards and cleared Outwards at the several Ports of the United Kingdom from and to Foreign Parts, during each of the Three Years ending 31st December 1863, 1864 and 1865 - - - - - p. 91

THE FINANCE ACCOUNTS.

I. TO VII.

1865—66.

No. 1.—CASH ACCOUNT, showing the whole of the Financial Operations of the Lords Commissioners of Her
1st April 1865 and

	Page.	£.	s.	d.	£.	s.	d.
To BALANCE in the Exchequer on the 31st March 1865 { At the Bank of England (including 110,000 l. Fortification Money) -	-	6,508,689	5	2			
{ At the Bank of Ireland - - - - -	-	1,182,232	17	8			
					7,690,922	2	10
To REVENUE received by the Exchequer in the Year 1865-66 :							
CUSTOMS - - - - -	23	21,276,000	-	-			
EXCISE - - - - -		19,788,000	-	-			
STAMPS - - - - -	27	9,500,000	-	-			
TAXES (LAND AND ASSESSED) - - - - -		3,350,000	-	-			
PROPERTY AND INCOME TAX - - - - -		6,390,000	-	-			
POST-OFFICE - - - - -	29	4,250,000	-	-			
CROWN LANDS (NET) - - - - -	31	320,000	-	-			
		£.	s.	d.			
Small Branches of the Hereditary Revenue - - - - -	33	10,300	12	10			
Bank of England (Payment out of Profits of issue) - - - - -		131,578	-	-			
Fees, &c., of Public Offices - - - - -	33	250,452	10	2			
Trustees of the King of the Belgians - - - - -		27,000	-	-			
Old Stores and Extra Receipts, Naval and Military Departments - - - - -	35	584,628	10	1			
Extra Receipts, Civil Departments - - - - -		184,674	9	8			
Income of London, Edinburgh, and Dublin Gazettes - - - - -		26,962	11	3			
Contribution from the Revenues of India, for Military Charges - - - - -		867,500	-	-			
Ditto - - - - - ditto (Arrears) - - - - -		254,324	17	3			
Ditto - - - - - for Diplomatic and Consular Services - - - - -		18,795	12	9			
MISCELLANEOUS - Ditto - - - - - Moiety of Red Sea and India Telegraph Company's Annuity		18,027	-	-	2,878,292	4	6
Contributions towards Expenses of the Mail Service - - - - -		20,189	7	7			
Unclaimed Wages, &c., of deceased Merchant Seamen, and Contributions } to Seamen's Pensions - - - - -		9,857	3	10			
Savings on Grants of Parliament, &c., and Over-Issues repaid - - - - -	36	30,808	7	4			
Conscience Money - - - - -		7,434	13	8			
Civil Contingencies (Advances out of former Votes repaid) - - - - -		270	4	4			
Treasury Chest - - - - -		4,162	7	6			
Greek Loan - - - - -		7,937	1	2			
Casual Receipts - - - - -		736	15	1			
China Indemnity - - - - -		422,712	-	-			
		£.					
TOTAL INCOME - - - - -	-				67,812,292	4	6
To REPAYMENT OF ADVANCES CHARGED ON CONSOLIDATED FUND :							
For Purchase of Bullion (per Act 7 Will. 4, c. 9) - - - - -	37	570,000	-	-			
For Public Works and Improvements, &c. (various Acts) - - - - -		1,167,932	17	2			
Interest and Sinking Fund of Loan to Sardinia (per Acts 18 Vict. c. 17, and 19 & 20 Vict. c. 39) - - - - -		80,000	-	-			
					1,817,932	17	2
To REPAYMENT OF ADVANCES VOTED IN SUPPLY :							
For New Courts of Justice - - - - -	-				40,000	-	-
To MONEY RAISED BY CREATION OF ADDITIONAL DEBT :							
FUNDED :—							
Amount raised by the creation of Annuities to expire 5 April 1885, per Acts 26 & 27 Vict. c. 80, and 27 & 28 Vict. } c. 109, to provide for the Expense of constructing certain Fortifications, &c. - - - - -	14	-	-	-	450,000	-	-
UNFUNDED :							
Exchequer Bonds issued, per Act 28 & 29 Vict. c. 29 (at par), viz. :							
Series M, dated 27 March 1866, payable 27 March 1868 (at 4 l. per cent. per annum) - - - - -	70	-	-	-	1,000,000	-	-
To EXCHEQUER BILLS ISSUED (Unfunded Debt) :							
Nil.							
To TEMPORARY ADVANCES RECEIVED :							
Exchequer Deficiency Bills (Act 57 Geo. 3, c. 48) :							
Issued in Quarter to { 30th June 1865 - - - - -	-	298,714	11	-			
{ 30th September 1865 - - - - -	-	1,269,873	1	2			
{ 31st December 1865 - - - - -	-	3,018,224	12	3			
{ 31st March 1866 - - - - -	-	2,573,603	15	6			
For Deficiency of the Consolidated Fund on the preceding Quarter-day					7,160,415	19	11
		£.			85,970,683	4	5

Class I.—PUBLIC INCOME.

Nos. 2, 3, and 4.—ACCOUNTS of the INCOME of *Great Britain and Ireland*,

HEADS of REVENUE.	1. BALANCES and BILLS Outstanding and Advances repayable on 31 March 1865.	2. GROSS RECEIPT.	3. REPAYMENTS, Allowances, Discounts, Drawbacks, Bounties, &c.	4. NET RECEIPT within the Year, after deducting REPAYMENTS, &c.	5. TOTAL INCOME, including BALANCES.
No. 2.—GREAT BRITAIN:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CUSTOMS - - - -	572,631 9 5	19,873,831 2 10	598,842 12 1	19,274,988 10 9	19,847,620 - 2
EXCISE - - - -	1,184,803 7 2	17,447,529 15 10 $\frac{1}{2}$	1,210,631 3 6	34,952,694 15 3	36,137,498 2 5
STAMPS - - - -		9,300,188 13 7 $\frac{1}{2}$			
TAXES { Land and Assessed - Income and Property }		3,369,212 17 5 $\frac{1}{2}$ 6,046,399 11 9 $\frac{1}{4}$			
POST OFFICE - - -	957,069 7 -	4,067,340 10 5	10,420 2 4 $\frac{1}{2}$	4,056,920 8 - $\frac{1}{2}$	5,013,989 15 - $\frac{1}{2}$
CROWN LANDS - - -	45,505 15 6	450,631 7 3	- - -	450,631 7 3	496,227 2 9
MISCELLANEOUS, as detailed at pages 32 to 36 - - }	- - -	2,855,411 17 11	- - -	2,855,411 17 11	2,855,411 17 11
TOTAL, GREAT BRITAIN } £.	2,760,099 19 1	63,410,540 17 2	1,819,893 17 11 $\frac{1}{2}$	61,590,646 19 2 $\frac{1}{2}$	64,350,746 18 3 $\frac{1}{2}$
No. 3.—IRELAND:					
CUSTOMS - - - -	57,064 15 11	2,421,088 12 7	393,838 7 1	2,027,250 5 6	2,084,315 1 5
EXCISE - - - -	148,658 13 4 $\frac{1}{2}$	3,198,657 5 - $\frac{1}{4}$	43,185 19 - $\frac{1}{4}$	4,143,719 5 7 $\frac{1}{2}$	4,292,377 19 -
STAMPS - - - -		558,969 13 9 $\frac{1}{2}$			
TAXES, Income and Property }		429,278 5 9 $\frac{1}{2}$			
POST OFFICE - - -	80,008 14 10 $\frac{1}{2}$	307,565 18 5	2,607 19 - $\frac{1}{2}$	304,957 19 4 $\frac{1}{2}$	384,966 14 3
MISCELLANEOUS, as detailed at pages 32 to 36 - - }	- - -	22,880 6 7	- - -	22,880 6 7	22,880 6 7
TOTAL, IRELAND - £.	285,732 4 2 $\frac{1}{4}$	6,938,440 2 3	439,632 5 2 $\frac{1}{4}$	6,498,807 17 - $\frac{1}{4}$	6,784,540 1 3
No. 4.—UNITED KINGDOM:					
CUSTOMS - - - -	629,696 5 4	22,294,919 15 5	992,680 19 2	21,302,238 16 3	21,931,935 1 7
EXCISE - - - -	1,333,462 - 6 $\frac{3}{4}$	20,646,187 - 11 $\frac{1}{2}$	1,253,817 2 6 $\frac{1}{2}$	39,096,414 - 10 $\frac{1}{4}$	40,429,876 1 5
STAMPS - - - -		9,859,153 7 5 $\frac{1}{2}$			
TAXES { Land and Assessed - Income and Property }		3,369,212 17 5 $\frac{1}{2}$ 6,475,677 17 6 $\frac{1}{4}$			
POST OFFICE - - -	1,037,078 1 10 $\frac{1}{2}$	4,374,906 8 10	13,023 1 5	4,361,878 7 5	5,398,956 9 3 $\frac{1}{2}$
CROWN LANDS - - -	45,505 15 6	450,631 7 3	- - -	450,631 7 3	496,227 2 9
MISCELLANEOUS, as detailed at pages 32 to 36 - - }	- - -	2,878,292 4 6	- - -	2,878,292 4 6	2,878,292 4 6
TOTAL, UNITED KINGDOM } £.	3,045,832 3 3 $\frac{1}{4}$	70,348,980 19 5	2,259,526 3 1 $\frac{1}{2}$	68,089,454 16 3 $\frac{1}{4}$	71,135,286 19 6 $\frac{1}{2}$

Class I.—PUBLIC INCOME.

and of the *United Kingdom*, respectively, for the Year ended 31st March 1866.

6.			7.			8.				9.			10.					
PAYMENTS out of the Income, in its Progress to the Exchequer.			PAYMENTS into the EXCHEQUER.			BALANCES and BILLS, and ADVANCES, (repayable from Votes), outstanding 31st March 1866.				TOTAL DISCHARGE of the INCOME.			Vouchers. See Accounts numbered					
						BALANCES, &c.		ADVANCES.					No.	Page.				
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.				
-	-	-	19,254,000	-	-	368,508	10	2	225,111	10	-	19,847,620	-	2	15	23		
-	-	-	16,629,000	-	-	840,200	-	321,782	16	36,137,498	2	5	19	27				
-	-	-	9,021,989	13	5													
-	-	-	3,350,000	-	-													
-	-	-	5,974,525	12	1	530,346		533,122		5,013,989			21	29				
-	-	-	3,950,520	11	1	12		11		15								
117,555	17	3	320,000	-	-	58,671		-		496,227			25	31				
-	-	-	2,855,411	17	11	-		-		2,855,411								
117,555	17	3	61,355,447	14	6	1,797,726	9	1	1,080,016	17	5½	64,350,746	18	3½	26	32		
-	-	-	2,022,000	-	-	39,415	2	4	22,899	19	1	2,084,315	1	5	15	23		
-	-	-	3,159,000	-	-	140,427	15	39,465	8	4,292,377	19	-	19	27				
-	-	-	538,010	6	7													
-	-	-	415,474	7	11	29,669		55,817		384,966			21	29				
-	-	-	299,479	8	11	12		13		14								
-	-	-	22,880	6	7	-		-		22,880			26	32				
-	-	-	6,456,844	10	-	209,512	9	11½	118,183	1	3½	6,784,540			1	3		
-	-	-	21,276,000	-	-	407,923	12	6	248,011	9	1	21,931,935	1	7	15	23		
-	-	-	19,788,000	-	-	980,627	16	361,248	5	40,429,876	1	5	19	27				
-	-	-	9,560,000	-	-													
-	-	-	3,350,000	-	-													
-	-	-	6,390,000	-	-	560,016		588,940		5,398,956			21	20				
-	-	-	4,250,000	-	-	4		4½		9 3½								
117,555	17	3	320,000	-	-	58,671		-		496,227			25	31				
-	-	-	2,878,292	4	6	-		-		2,878,292			26	32				
117,555	17	3	67,812,292	4	6	2,007,238	19	-½	1,198,199	18	9¼	71,135,286	19	6½				

Class II.—PUBLIC EXPENDITURE.

No. 5 (A).—AN ACCOUNT of the GROSS PUBLIC INCOME of the UNITED KINGDOM of *Great Britain* and *ACTUAL ISSUES* within the same Periods, including the Expenditure for Collection and Management defrayed by the several and of the ADVANCES and RE-

I N C O M E.	In the Year ended 30th June 1865.		In the Year ended 30th September 1865.		In the Year ended 31st December 1865.		In the Year ended 31st March 1866.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Customs - - - - -	22,304,000	- -	21,969,000	- -	21,707,000	- -	21,276,000	- -
Excise - - - - -	19,559,000	- -	19,539,000	- -	19,649,000	- -	19,788,000	- -
Stamps - - - - -	9,481,000	- -	9,486,000	- -	9,636,000	- -	9,560,000	- -
Taxes (Land and Assessed) - - - - -	3,267,000	- -	3,341,000	- -	3,364,000	- -	3,350,000	- -
Property Tax - - - - -	7,699,000	- -	7,732,000	- -	7,603,000	- -	6,390,000	- -
Post Office - - - - -	4,110,000	- -	4,210,000	- -	4,250,000	- -	4,250,000	- -
Crown Lands (Net) - - - - -	311,000	- -	312,000	- -	314,000	- -	320,000	- -
Miscellaneous, viz.:								
Produce of the Sale of Old Stores, and other Military and Naval Extra Receipts - - - - -	622,188	16 -	624,640	2 2	556,965	1 4	584,628	10 1
Amount received from the Revenues of India on account of the Effective and Non-effective Charges of British Troops serving in that country - - - - -	872,750	- -	872,750	- -	825,000	- -	867,500	- -
Ditto - - ditto - - - Arrears - - - - -	-	- -	-	- -	-	- -	254,324	17 3
Allowance out of Profits of Issue received from the Bank of England, per Act 24 Vict. c. 3 - - - - -	131,578	- -	131,578	- -	131,578	- -	131,578	- -
Miscellaneous Receipts, including Imprest and other Moneys	758,605	6 7	568,056	15 4	687,301	6 2	617,548	17 2
China War Indemnity - - - - -	472,634	- -	472,634	- -	472,634	- -	422,712	- -
TOTAL GROSS INCOME - - - £.	69,588,756	2 7	69,258,658	17 6	69,196,478	7 6	67,812,292	4 6

No. 5 (B).—AN ACCOUNT of the NET PUBLIC INCOME of the UNITED KINGDOM of *Great Britain* and *Ireland*, in the for Collection and Management defrayed by the several Revenue Departments), and of the ACTUAL ISSUES within and of the ADVANCES and

I N C O M E.	In the Year ended 30th June 1865.		In the Year ended 30th September 1865.		In the Year ended 31st December 1865.		In the Year ended 31st March 1866.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Customs - - - - -	21,315,777	5 8	20,980,668	1 4	20,720,024	10 5	20,287,734	19 6
Excise - - - - -	18,596,284	6 6	18,580,384	6 6	18,687,884	6 6	18,851,462	4 10
Stamps - - - - -	9,356,372	12 4	9,362,972	12 4	9,513,372	12 4	9,429,572	12 4
Taxes (Land and Assessed) - - - - -	3,085,667	8 7	3,147,567	8 7	3,178,667	8 7	3,168,267	8 7
Property Tax - - - - -	7,468,959	6 8	7,489,659	6 8	7,331,659	6 8	6,127,359	6 8
Post Office - - - - -	1,991,408	18 1	2,078,317	18 6	2,088,877	13 -	2,147,666	9 9
Crown Lands - - - - -	311,000	- -	312,000	- -	314,000	- -	320,000	- -
Miscellaneous, viz.:								
Produce of the Sale of Old Stores, and other Military and Naval Extra Receipts - - - - -	622,188	16 -	624,640	2 2	556,965	1 4	584,628	10 1
Amount received from the Revenues of India on account of the Effective and Non-effective Charges of British Troops serving in that Country - - - - -	872,750	- -	872,750	- -	825,000	- -	867,500	- -
Ditto - - ditto - - - Arrears - - - - -	-	- -	-	- -	-	- -	254,324	17 3
Allowance out of Profits of Issue received from the Bank of England, per Act 24 Vict. c. 3 - - - - -	131,578	- -	131,578	- -	131,578	- -	131,578	- -
Miscellaneous Receipts, including Imprest and other Moneys	758,605	6 7	568,056	15 4	687,301	6 2	617,548	17 2
China War Indemnity - - - - -	472,634	- -	472,634	- -	472,634	- -	422,712	- -
TOTAL NET INCOME - - - £.	64,983,226	- 5	64,621,228	11 5	64,507,964	5 -	63,210,355	6 2

Class II.—PUBLIC EXPENDITURE.

Ireland, in the Years ended 30th June 1865, 30th September 1865, 31st December 1865, and 31st March 1866, and of the Revenue Departments, exclusive of the Sums applied to the Redemption of FUNDED or paying off UNFUNDED DEBT, PAYMENTS for LOCAL WORKS, &c.

EXPENDITURE.	In the Year ended 30th June 1865.	In the Year ended 30th September 1865.	In the Year ended 31st December 1865.	In the Year ended 31st March 1866.	No. of Acct.
Debt:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Interest and Management of the Permanent Debt - -	23,617,876 7 4	23,572,751 5 9	23,589,698 15 -	23,542,593 15 11	28
Terminable Annuities - - - - -	2,356,632 18 9	2,351,315 2 9	2,359,796 - 3	2,361,894 4 9	
Interest of Exchequer Bonds - - - - -	88,125 - -	87,375 - -	65,500 - -	64,750 - -	30
Ditto - Exchequer Bills - - - - -	322,079 - -	314,741 12 9	301,737 2 6	264,049 18 3	
Consolidated Fund Charges:					
Civil List - - - - -	406,377 10 -	406,435 - -	406,440 15 1	406,498 5 1	31
Annuities and Pensions - - - - -	312,426 7 8	311,723 17 1	309,924 10 10	296,321 12 8	32
Salaries and Allowances - - - - -	157,588 9 10	157,765 2 3	157,785 1 6	156,830 13 -	33
Diplomatic Salaries and Pensions - - - - -	171,828 11 9	171,828 11 9	172,001 - -	172,441 - -	34
Courts of Justice - - - - -	671,288 16 3	669,378 4 1	667,415 4 -	669,072 5 10	35
Miscellaneous Charges - - - - -	181,926 15 2	182,728 8 4	196,526 19 11	182,511 5 8	36
Supply Services:					
Army - - - - -	14,493,537 19 1	14,574,449 19 1	14,319,449 19 1	13,804,449 19 1	46
Navy - - - - -	10,592,300 1 4	10,489,758 1 4	10,449,788 1 4	10,259,788 1 4	
New Zealand War - - - - -	- - - - -	- - - - -	- - - - -	764,829 - -	-
Miscellaneous Civil Services - - - - -	7,314,513 16 10	7,186,965 10 3	7,280,276 3 9	7,520,986 - 4	-
Salaries, Superannuations, &c., of Customs and Inland Revenue - - - - -	2,486,939 - 3	2,505,748 4 7	2,527,391 15 6	2,499,603 8 1	-
Ditto - ditto - Post Office - - - - -	2,118,591 1 11	2,131,682 1 6	2,161,122 7 -	2,102,333 10 3	-
Post Office Packet Service - - - - -	1,095,276 - -	838,812 13 -	808,812 13 -	845,403 13 -	-
Scheldt Toll Redemption (Moiety) - - - - -	174,598 16 1	174,598 16 1	174,598 16 1	- - - - -	-
TOTAL ORDINARY EXPENDITURE - - - £.	66,561,906 12 3	66,128,090 10 7	65,948,265 4 10	65,914,356 13 3	
Add—Expenses of Fortifications (25 & 26 V. c. 78, &c.) - - - - -	530,000 - -	610,000 - -	560,000 - -	560,000 - -	
EXCESS OF INCOME OVER EXPENDITURE (including Fortifications) - - - - -	2,496,849 10 4	2,520,568 6 11	2,688,213 2 8	1,337,935 11 3	
£.	69,588,756 2 7	69,258,658 17 6	69,196,478 7 6	67,812,292 4 6	

Years ended 30th June 1865, 30th September 1865, 31st December 1865, and 31st March 1866 (after abating the Expenditure the same Periods, exclusive of the Sums applied to the Redemption of FUNDED or paying off UNFUNDED DEBT, REPAYMENTS for LOCAL WORKS, &c.

EXPENDITURE.	In the Year ended 30th June 1865.	In the Year ended 30th September 1865.	In the Year ended 31st December 1865.	In the Year ended 31st March 1866.	No. of Acct.
Debt:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Interest and Management of the Permanent Debt - -	23,617,876 7 4	23,572,751 5 9	23,589,698 15 -	23,542,593 15 11	28
Terminable Annuities - - - - -	2,356,632 18 9	2,351,315 2 9	2,359,796 - 3	2,361,894 4 9	
Interest of Exchequer Bonds - - - - -	88,125 - -	87,375 - -	65,500 - -	64,750 - -	30
Ditto - Exchequer Bills - - - - -	322,079 - -	314,741 12 9	301,737 2 6	264,049 18 3	
Consolidated Fund Charges:					
Civil List - - - - -	406,377 10 -	406,435 - -	406,440 15 1	406,498 5 1	31
Annuities and Pensions - - - - -	312,426 7 8	311,723 17 1	309,924 10 10	296,321 12 8	32
Salaries and Allowances - - - - -	157,588 9 10	157,765 2 3	157,785 1 6	156,830 13 -	33
Diplomatic Salaries and Pensions - - - - -	171,828 11 9	171,828 11 9	172,001 - -	172,441 - -	34
Courts of Justice - - - - -	671,288 16 3	669,378 4 1	667,415 4 -	669,072 5 10	35
Miscellaneous Charges - - - - -	181,926 15 2	182,728 8 4	196,526 19 11	182,511 5 8	36
Supply Services:					
Army - - - - -	14,493,537 19 1	14,574,449 19 1	14,319,449 19 1	13,804,449 19 1	46
Navy - - - - -	10,592,300 1 4	10,489,788 1 4	10,449,788 1 4	10,259,788 1 4	
New Zealand War - - - - -	- - - - -	- - - - -	- - - - -	764,829 - -	-
Miscellaneous Civil Services - - - - -	7,314,513 16 10	7,186,965 10 3	7,280,276 3 9	7,520,986 - 4	-
Post Office Packet Service - - - - -	1,095,276 - -	838,812 13 -	808,812 13 -	845,403 13 -	-
Scheldt Toll Redemption (Moiety) - - - - -	174,598 16 1	174,598 16 1	174,598 16 1	- - - - -	-
TOTAL ORDINARY EXPENDITURE (Net) - - - £.	61,956,376 10 1	61,490,660 4 6	61,259,751 2 4	61,312,419 14 11	
Add—Expenses of Fortifications (25 & 26 V. c. 78, &c.) - - - - -	530,000 - -	610,000 - -	560,000 - -	560,000 - -	
EXCESS OF INCOME OVER EXPENDITURE (including Fortifications) - - - - -	2,496,849 10 4	2,520,568 6 11	2,688,213 2 8	1,337,935 11 3	
£.	64,983,226 - 5	64,621,228 11 5	64,507,964 5 -	63,210,355 6 2	

No. 6.—AN ACCOUNT of the BALANCES of the PUBLIC MONEY remaining in the EXCHEQUER on the 31st day of March 1865, the amount of Money raised by additions to the FUNDED or UNFUNDED DEBT, and the amount applied towards the redemption of FUNDED or paying off UNFUNDED DEBT, in the Year ended the 31st day of March 1866; the total amount of ADVANCES and REPAYMENTS on account of LOCAL WORKS, &c., in the same period, with the difference accruing thereon; and the BALANCES in the EXCHEQUER on the 31st day of March 1866.

		£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the Exchequer—{At the Bank of England—*6,508,689 5 2 on the 31st March 1865 — — {At the Bank of Ireland — 1,182,232 17 8		7,690,922	2	10	Issued to the Commissioners for the Reduction of the National Debt, to be applied to the Redemption of Debt: viz.					
Sinking Fund, per Act 10 Geo. 4, c. 27 — —		2,622,654	8	6	Interest on Donations and Bequests — —					
Deduct,—Amount applied in redemption of Deficiency Bills — — — —		2,650,304	18	5	Exchequer Bonds paid off, viz.:					
26 July 1866, for — 14,662 } Annuity com- encing 11 Oct. 1865.		200,000	—	—	Dated 5th June 1862 (Series I.) — — — —					
29 Sept. " — 10,926		150,000	—	—	Exchequer Bills paid off in Money (including) £. 783,200 for Bills paid in as Revenue — — — —					
12 Feb. 1866 — 7,446 Ditto, 6 April 1866		100,000	—	—	ADVANCES for the Purchase of Bullion and for Local Works, &c., per various Acts (including £. 500,000 for Lancashire Distress) — — — —					
Total Annuities } £. 33,034 created — — — —		450,000	—	—	ADVANCES for New Courts of Justice, &c. — — — —					
UNFUNDED DEBT:		1,000,000	—	—	BALANCES in the Exchequer {At the Bank of England on the 31st March 1866 — {At the Bank of Ireland —					
Exchequer Bonds (Series M.), per Act 28 & 29 Vict. c. 29, dated 27 March 1866 (payable 27 March 1868) — — — —		1,817,052	17	2	† No balance remaining of the Money raised for Fortifications.					
REPAYMENTS on account of ADVANCES for the Purchase of Bullion, and for Local Works, &c., per various Acts — — — —		40,000	—	—	£.					
REPAYMENTS on account of ADVANCES for New Courts of Justice, &c. — — — —		1,337,985	11	3	5,851,314 7 3					
Excess of Income over Total Expenditure in the year ended 31st March 1866 — — — —		12,335,910	11	3	12,335,910 11 3					

* Including £. 110,000 of the Money raised for Fortifications.

No. 7.—AN ACCOUNT of the TOTAL REVENUE of *Great Britain and Ireland*, in the Year ended 31st March 1866, after deducting the Repayments, Allowances, Discounts, Drawbacks and Bounties in the nature of Drawbacks; together with an Account of the PUBLIC EXPENDITURE of the United Kingdom, exclusive of the National Debt, within the same Period.

HEADS OF REVENUE.			NET RECEIPT, as per Account No. 4, (Column 4), page 10.			AMOUNT.			No. of Account.	HEADS OF EXPENDITURE.			AMOUNT.		
	£.	s. d.	£.	s. d.	£. s. d.		£.	s. d.			£.	s. d.	£. s. d.		
Balances and Bills and Advances repayable from Votes, outstanding on the 31st March 1865	-	-	3,045,832	3	3½	13	Payments out of the Income of Crown Lands in its progress to the Exchequer	-	-	-	-	-	117,555	17	3
Customs	-	-	21,302,238	16	3	28	(Interest and Management of the Permanent Debt	-	-	23,542,593	15	11			
Excise	-	-	-	-	-		Terminable Annuities	-	-	2,361,894	4	9			
Stamps	-	-	39,096,414	-	10½	30	Interest of Exchequer Bonds Ditto - Exchequer Bills	-	-	64,750	-	-			
Taxes (Land and Assessed)	-	-	-	-	-			-	-	264,049	18	3			
Income and Property Tax	-	-	4,361,878	7	5	31	Civil List	-	-	406,498	5	1			
Post Office	-	-	450,631	7	3	32	Annuities and Pensions	-	-	296,321	12	8			
Crown Lands	-	-	2,878,292	4	6	33	Salaries and Allowances	-	-	156,830	13	-			
Miscellaneous	-	-	-	-	-	34	Diplomatic Salaries and Pensions	-	-	172,441	-	-			
	-	-	-	-	-	35	Courts of Justice	-	-	669,072	5	10			
	-	-	-	-	-	36	Miscellaneous Charges	-	-	182,511	5	8			
	-	-	-	-	-			-	-				1,883,675	2	3
Deduct,—Balances and Bills, outstanding on the 31st March 1866	-	-	2,007,238	19	¼		Army	-	-	13,804,449	19	1			
Advances repayable from Votes of Parliament, outstanding on the 31st March 1866	-	-	1,198,199	18	9½		Navy	-	-	10,259,788	1	4			
	-	-	-	-	-		New Zealand War	-	-	764,829	-	-			
	-	-	-	-	-	46	Miscellaneous Civil Services	-	-	7,520,986	-	4			
	-	-	-	-	-		Salaries, Superannuations, &c. of Customs and Inland Revenue	-	-	2,499,603	8	1			
	-	-	-	-	-		Ditto - ditto - Post Office	-	-	2,102,333	10	3			
	-	-	-	-	-		Post Office Packet Service	-	-	845,403	13	-			
	-	-	-	-	-			-	-				37,797,393	12	1
	-	-	-	-	-			-	-				66,031,912	10	6
	-	-	-	-	-			-	-				560,000	-	-
	-	-	-	-	-	36	Expenses of Fortifications (per Acts 26 & 27 Vict. c. 80, and 27 & 28 Vict. c. 109)	-	-	-	-	-	66,591,912	10	6
	-	-	-	-	-			-	-				1,337,935	11	3
	-	-	-	-	-			-	-				67,929,848	1	9
	-	-	-	-	-			-	-				£.		
	-	-	-	-	-			-	-				£.		
	-	-	-	-	-			-	-				£.		
	-	-	-	-	-			-	-				£.		
	-	-	-	-	-			-	-				£.		
	-	-	-	-	-			-	-				£.		
	-	-	-	-	-			-	-				£.		
	-	-	-	-	-			-	-				£.		
	-	-	-	-	-			-	-				£.		
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	-	-	-	-	-			-	-				£.		
	-	-	-	-	-			-	-				£.		
	-	-	-	-	-			-	-				£.	</	

Class III.—CONSOLIDATED FUND.

No. 8.—AN ACCOUNT of the INCOME of the CONSOLIDATED FUND arising in the UNITED KINGDOM, in the Year ended 31st March 1866, and of the Actual Payments on Account of the Consolidated Fund within the same Period.

No. of Account.		£. s. d.			No. of Account.	HEADS OF PAYMENT.			£. s. d.
1	Total Income applicable to the Consolidated Fund - - }	67,812,292	4	6	28	Interest and Management of the Debt - - - - }	25,904,488	-	8
1	Money raised by the creation of Annuities, per Acts 26 & 27 Vict. c. 80, and 27 & 28 Vict. c. 109 - - - - }	450,000	-	-	41	Interest on Donations and Bequests -	27,650	9	11
					30	Sinking Fund, per Act 10 Geo. 4, c. 27	2,622,654	8	6
						Interest of Unfunded Debt, including Exchequer Bills issued per Act 24 Vict. c. 5 - - - - }	328,799	18	3
1	Money raised by the issue of Exchequer Bonds (series M.) per Act 28 & 29 Vict. c. 29 - }	1,000,000	-	-	31 to 36	Civil List, and other ordinary Charges on the Consolidated Fund - - }	1,883,675	2	3
27	Repayments on account of Advances made for the Purchase of Bullion, and for Local Works, &c. - - - - }	1,817,052	17	2	36	Expenses of Fortifications, per Acts 26 & 27 Vict. c. 80, and 27 & 28 Vict. c. 109 - - - - }	560,000	-	-
1	Ditto ditto for New Courts of Justice - - - - }	40,000	-	-	37	Advances for Purchase of Bullion, and for Local Works, &c. - - }	1,634,805	16	7
					1	Exchequer Bills paid off - - -	1,678,200	-	-
							£.	34,640,273	16 2
41	Amount of Sinking Fund applied in redemption of Deficiency Bills - - - - }	518,714	11	-		Surplus - { viz. £. 38,837,393 12 1 Less, 1,839,607 15 7		36,997,785	16 6
	£.	71,638,059	12	8			£.	71,638,059	12 8

No. 9.—AN ACCOUNT of the MONEYS applicable to the Payment of the CONSOLIDATED FUND of the UNITED KINGDOM, in the Year ended 31st March 1866, and of the several Charges which have become due thereon in the same Year, including the Amount of Exchequer Deficiency Bills charged upon the said Fund at the Commencement of the Year.

	£.	s.	d.	HEADS OF CHARGE.	£.	s.	d.
Total Income paid to the Consolidated Fund in the United Kingdom - }	67,812,292	4	6	Interest and Management of the Debt - - - }	25,883,591	15	11
Money raised by the creation of Annuities, per Acts 26 & 27 Vict. c. 80, and 27 & 28 Vict. c. 109 - - - }	450,000	-	-	Interest on Donations and Bequests - Sinking Fund, per Act 10 Geo. 4, c. 27	21,349	4	3
Money raised by the issue of Exchequer Bonds (series M.), per Act 28 & 29 Vict. c. 29 - - - }	1,000,000	-	-	Interest of Unfunded Debt, including Exchequer Bills issued per Act 24 Vict. c. 5 - - - }	2,734,215	5	-
Repayments on account of Advances for the Purchase of Bullion, and for Local Works, &c. - - - }	1,817,052	17	2	Exchequer Bills issued per Act 24 Vict. c. 5 - - - }	328,799	18	3
Ditto ditto for New Courts of Justice -	40,000	-	-	Civil List and other ordinary charges on the Consolidated Fund - }	1,883,623	7	5
Amount of Sinking Fund applied in redemption of Deficiency Bills - }	518,714	11	-	Expenses of Fortifications, per Acts 26 & 27 Vict. c. 80, and 27 & 28 Vict. c. 109 - - - }	560,000	-	-
Surplus beyond the Charge to the 31st March 1865, in Ireland - - - }	632,574	4	5	Advances for Purchase of Bullion, and for Local Works, &c. - }	1,634,805	16	7
				Exchequer Bills paid off - - -	1,678,200	-	-
				£.	34,724,585	7	5
				Surplus - { viz. £. 38,837,393 12 1 Less - 1,590,059 13 5			
					37,247,333	18	8
				Exchequer Bills issued to make good the deficiency of the Consolidated Fund in Great Britain at the commencement of the Year - }	298,714	11	-
£.	72,270,633	17	1	£.	72,270,633	17	1

No. 10.—GENERAL ABSTRACT of the SUMS voted for the CHARGES of COLLECTION of the PUBLIC INCOME of the UNITED KINGDOM, for the Expense of the Post Office Packet Service, and for SUPERANNUATIONS of the REVENUE DEPARTMENTS, for the Year ended 31st March 1866, of the Sums Expended, and of the Balances unexpended out of the Grants for those Services for the said Year.

HEADS OF SERVICE.	EXPENDITURE.	AMOUNTS VOTED.	EXPENDED MORE OR LESS THAN VOTES.	
			MORE.	LESS.
CUSTOMS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salaries and Expenses of the Customs } Department - - - - - }	772,888 8 5	773,009 - -	- - -	120 11 7
INLAND REVENUE:				
Salaries and Expenses of the Inland } Revenue Department - - - }	1,300,801 6 9	1,284,157 - -	16,644 6 9	-
POST OFFICE:				
Post Office Services, and Collection of } the Revenue - - - - - }	2,116,860 3 2½	2,121,478 - -	- - -	4,617 16 9½
PACKET SERVICE:				
Expenses of the Post Office Packet Ser- } vice - - - - - }	836,696 13 9	841,867 - -	- - -	5,170 6 3
SUPERANNUATIONS OF REVENUE DEPARTMENTS:				
Superannuations and Compensation Al- } lowances, &c., in the Departments of } Customs, Inland Revenue, and Post } Office - - - - - }	462,386 6 3	478,116 - -	- - -	15,729 13 0
£.	5,489,632 18 4½	5,498,627 - -	16,644 6 9	25,638 8 4½
WOODS, FORESTS, AND LAND REVENUES:				
Class II.—CIVIL SERVICE ESTIMATES:				
Salaries and Expenses of the Office of } Woods, &c. - - - - - }	28,492 4 10	28,482 - -	10 4 10	-
£.	5,518,125 3 2½	5,527,109 - -		
Deficiencies to be provided for - - -	- - -	£.	16,654 11 7	
Balance of Votes unexpended - - -	- - -	- - -	£.	25,638 8 4½

No. 11.—GENERAL ABSTRACT of PAYMENTS out of the PUBLIC INCOME of the UNITED KINGDOM, in its Progress to the Exchequer, for the Year ended 31st March 1866.

WOODS, FORESTS, AND LAND REVENUES (*Vide* Account No. 13, p. 20) - £.117,555. 17s. 3d.

No. 12.—AN ACCOUNT, in detail, of the SUMS expended for CHARGES of COLLECTION of the several Branches of the PUBLIC REVENUE of the UNITED KINGDOM, for the Expense of the POST OFFICE PACKET SERVICE, and for SUPERANNUATIONS of the REVENUE DEPARTMENTS, in the Year ended 31st March 1866, compared with the Sums estimated.

HEADS OF SERVICE.	EXPENDITURE.	ESTIMATE.	Expended More or Less than Estimate.			
			More.		Less.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
CUSTOMS:						
SALARIES AND EXPENSES, &c.:						
Salaries of, and Allowances to, the Board and Officers of the Superintending Establishment at the Custom House in Thames street, including Travelling Expenses and the Pay of Extra Clerks	90,055 8 6	90,445 - -	- - -	-	389 11 6	
Salaries of, and Allowances to, the Officers on the Establishment of the Port of London, the Pay of Extra and Glut Officers, and Incidental Charges -	247,496 5 8	250,959 - -	- - -	-	3,462 14 4	
Salaries of, and Allowances to, the Officers on the Establishment of the Port of Liverpool, the Pay of Extra and Glut Officers, and Incidental Charges -	107,215 6 11	104,915 - -	2,300 6 11		—	
Salaries of, and Allowances to, the Officers at the other Ports and Creeks in the United Kingdom, and at the Inland Bonding Towns, the Pay of Extra and Glut Officers, and Incidental Charges -	322,385 8 7	309,890 - -	12,495 8 7		—	
Law Charges, Subsistence of Prisoners, Rewards for the capture of Smugglers, Rewards for Seizures, and on account of Penalties recovered, and Expenses on account of Seizures - - -	3,360 15 -	11,300 - -	- - -	-	7,939 5 -	
Expenses incurred by the Customs Department in the conduct of Suits and Prosecutions, or in otherwise carrying into effect certain Provisions of the Merchant Shipping Act, 17 & 18 Vict. c. 104 - - - - -	2,375 3 9	5,500 - -	- - -	-	3,124 16 3	
£.	772,888 8 5	773,009 - -	14,795 15 6		14,916 7 1	
INLAND REVENUE:						
Salaries of, and Allowances to, the Board and Officers of the Establishment -	853,444 16 10	848,557 - -	4,887 16 10		—	
Salaries and Poundage to Distributors of Stamps, &c. - - - - -	64,964 10 11	60,000 - -	4,964 10 11		—	
Poundage to Clerks to Local Commissioners of Taxes, and to Collectors and Assessors - - - - -	220,408 5 6	210,000 - -	10,408 5 6		—	
Expenses of the Receiving Officers in collecting the Duties - - - - -	15,646 2 -	16,000 - -	- - -	-	353 18 -	
Repairs of Buildings - - - - -	3,880 7 6	3,000 - -	880 7 6		—	
Printing Permits and Card Wrappers -	1,521 13 3	2,000 - -	- - -	-	478 6 9	
Rents, Rates, and Taxes - - - - -	15,297 3 9	15,000 - -	297 3 9		—	
Postage and Carriage of Books and Parcels	22,060 18 3	20,000 - -	2,060 18 3		—	
Rewards to Officers - - - - -	11,081 11 -	10,000 - -	1,081 11 -		—	
Expenses of Metropolitan Hackney Carriages, per Act 16 & 17 Vict. c. 33 -	12,100 - -	12,100 - -	—		—	
Printing and Gumming Receipt, Draft, and Foreign Bills of Exchange Stamps, &c., and Paper for the same - - -	5,442 3 7	5,000 - -	442 3 7		—	
Miscellaneous Expenses - - - - -	74,953 14 2	82,500 - -	- - -	-	7,546 5 10	
£.	1,800,801 6 9	1,284,157 - -	25,022 17 4		8,378 10 7	

No. 12.—Sums expended for the Charges of Collection of the Public Revenue of the United Kingdom—*continued.*

HEADS OF SERVICE.	EXPENDITURE.	ESTIMATE.	Expended More or Less than Estimate.			
			More.		Less.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
POST OFFICE:						
Chief Offices in London, Dublin, and Edinburgh - - - - -	579,498 6 8	570,001 - -	9,497 6 8		—	
Surveyors, United Kingdom - - -	41,137 13 9	42,250 - -	- - -		1,112 6 3	
Provincial Establishments:						
England and Wales - - - - -	509,797 15 7½	497,017 - -	12,780 15 7½		—	
Ireland - - - - -	56,676 8 9	56,303 - -	373 8 9		—	
Scotland - - - - -	78,445 12 10½	77,238 - -	1,207 12 10½		—	
Establishments in the Colonies and Agents Abroad - - - - -	14,527 10 10¾	12,426 - -	2,101 10 10¾		—	
Conveyance of Mails, United Kingdom -	750,786 18 5½	767,746 - -	- - -		16,959 1 6½	
Buildings and Repairs - - ditto -	56,489 11 4	69,767 - -	- - -		13,277 8 8	
Manufacture of Postage Labels - -	29,500 4 10	28,730 - -	770 4 10		—	
£.	2,116,860 3 2¼	2,121,478 - -	26,730 19 7¾		31,348 16 5½	
PACKET SERVICE:						
Contracts - - - - -	826,603 15 6	833,959 - -	- - -		7,355 4 6	
Allowances to Government Agents on board Mail Packets, and other Ex- penses - - - - -	10,092 18 3	7,908 - -	2,184 18 3		—	
£.	836,696 13 9	841,867 - -	2,184 18 3		7,355 4 6	
SUPERANNUATIONS OF REVENUE DEPARTMENTS:						
CUSTOMS:						
Superannuation Allowances - - -	95,372 3 5	100,580 - -	- - -		5,207 16 7	
Compensation Allowances - - -	67,124 15 9	69,158 - -	- - -		2,033 4 3	
Pensions and Gratuities - - -	510 4 3	604 - -	- - -		93 15 9	
* COAST GUARD AND REVENUE CRUISERS:						
Superannuation Allowances - - -	36,199 13 10	38,248 - -	- - -		2,048 6 2	
Compensation Allowances - - -	951 2 11	949 - -	2 2 11		—	
Pensions and Gratuities - - -	4,463 8 8	4,670 - -	- - -		206 11 4	
COLONIES:						
Superannuation Allowances - - -	2,491 17 3	3,146 - -	- - -		654 2 9	
Compensation Allowances - - -	9,857 7 4	10,596 - -	- - -		738 12 8	
£.	216,970 13 5	227,951 - -	2 2 11		10,982 9 6	
INLAND REVENUE:						
Superannuation Allowances - - -	154,981 9 2	155,984 - -	- - -		1,002 10 10	
Compensation Allowances - - -	20,607 4 1	27,081 - -	- - -		6,473 15 11	
Pensions and Gratuities - - -	6,781 1 3	7,100 - -	- - -		318 18 9	
£.	182,369 14 6	190,165 - -	- - -		7,795 5 6	
POST OFFICE:						
Superannuation Allowances - - -	58,573 14 2	56,695 17 9	1,877 16 5		—	
Compensation Allowances - - -	4,472 4 2	3,304 2 3	1,168 1 11		—	
£.	63,045 18 4	60,000 - -	3,045 18 4		—	
TOTAL SUPERANNUATIONS - - £.	462,386 6 3	478,116 - -	3,048 1 3		18,777 15 -	

* The expenses under this head are for allowances granted to officers of the Coast Guard Service prior to the transfer of that service to the Naval Department (in 1857). All expenses of this nature which have arisen subsequently to the transfer are charged in the Accounts for Naval Services.

No. 12.—Sums expended for the Charges of Collection of the Public Revenue of the United Kingdom—continued.

HEADS OF SERVICE.	EXPENDITURE.	ESTIMATE.	Expended More or Less than Estimate.	
			More.	Less.
WOODS, FORESTS, AND LAND REVENUES:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
(Class II.—CIVIL SERVICE ESTIMATES:)				
Salaries, &c. - - - - -	15,905 5 7	15,992 - -	- - -	86 14 5
Allowances to Clerks for extra duty -	200 - -	- - -	200 - -	-
Pay of persons temporarily employed -	1,412 5 11	1,504 - -	- - -	91 14 1
Legal Expenses - - - - -	10,413 - -	10,426 - -	- - -	13 - -
Contingencies - - - - -	561 13 4	560 - -	1 13 4	-
TOTAL - - - £.	28,492 4 10	28,482 - -	201 13 4	191 8 6

SUMMARY OF TOTALS.

CUSTOMS - - - - -	772,888 8 5	773,009 - -	14,795 15 6	14,916 7 1
INLAND REVENUE - - -	1,300,801 6 9	1,284,157 - -	25,022 17 4	8,378 10 7
POST OFFICE - - - - -	2,116,860 3 2½	2,121,478 - -	26,730 19 7½	31,348 16 5½
PACKET SERVICE - - -	836,696 13 9	841,867 - -	2,184 18 3	7,355 4 6
SUPERANNUATIONS, &c. - -	462,386 6 3	478,116 - -	3,048 1 3	18,777 15 -
£.	5,489,632 18 4½	5,498,627 - -	71,782 11 11½	80,776 13 7½
WOODS, FORESTS, AND LAND REVENUES - - - - }	28,492 4 10	28,482 - -	201 13 4	191 8 6
£.	5,518,125 3 2½	5,527,109 - -	71,984 5 3½	80,968 2 1½

Net Balance - - - - -	£. 8,983 16 9½
Add—Excess of Expenditure on Votes for Inland Revenue and Woods Departments	16,654 11 7
TOTAL unexpended Balances on the other Votes (as at p. 17) - - - -	£. 25,638 8 4½

No. 13.—AN ACCOUNT of PAYMENTS out of the PUBLIC INCOME of the UNITED KINGDOM, in its Progress to the Exchequer, for the Year ended 31st March 1866.

WOODS, FORESTS, and LAND REVENUES:	£. s. d.
Payments as per detailed Accounts, Nos. 23 and 24, page 30: viz.—	
Charges of Collection - - - - -	17,827 4 6
Other Charges - - - - -	99,728 12 9
TOTAL - - - £.	117,555 17 3

b. 14.—AN ACCOUNT of the GROSS RECEIPT and NET PRODUCE of the REVENUE of CUSTOMS in the UNITED KINGDOM, distinguishing *Great Britain and Ireland*, in the Year ended 31st March 1866; showing the Amount collected on each Article usually contributing £.1,000 or more to the Annual Revenue of the United Kingdom; and also the Amount of Payments out of the Gross Receipt during the said Year, for Drawbacks, and Bounties of the Nature of Drawbacks, and for Allowances on Over-Entries, Damages, &c.

LIST OF ARTICLES.	GROSS RECEIPT.						PAYMENTS OUT OF THE GROSS RECEIPT.						REPAYMENTS on Over-Entries, &c.						NET PRODUCE.														
	Great Britain.			United Kingdom.			Great Britain.			United Kingdom.			Great Britain.			United Kingdom.			Great Britain.			United Kingdom.			Ireland.			Great Britain.			United Kingdom.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Spruce	2,722	16	5	2,722	16	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Is playing	547	6	8	547	6	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Is playing	119,650	10	7	119,650	17	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Cocoa Husks, and	19,941	8	4	20,559	13	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Chocolate	307,171	14	1	374,736	3	9	7,564	9	8	2,997	17	3	239	13	8	3,14	-	-	239	13	8	3,14	-	-	239	13	8	3,14	-	-	-		
Meal and Flour	605,894	15	2	748,473	4	3	142,578	9	1	4,023	13	1	4,023	13	1	1,304	1	6	5,327	14	7	5,327	14	7	601,871	2	1	141,274	7	2	-		
Ants	267,578	7	8	268,596	13	2	1,018	5	6	-	-	-	314	5	1	-	9	7	267,264	2	7	1,017	15	11	268,281	18	6	1,017	15	11	-		
-	25,763	7	4	25,869	9	5	-	-	-	147	12	5	147	12	5	-	-	-	147	12	5	-	-	-	25,721	17	-	106	2	1	-		
Preserved	791	3	11	791	3	11	-	-	-	1	9	2	1	9	2	-	-	-	1	9	2	-	-	-	789	14	9	32	3	11	-		
Preserved	2,452	2	8	2,484	6	7	-	-	-	19	14	7	13	6	6	-	-	-	13	6	6	-	-	-	2,451	5	6	2,419	1	7	-		
Gold and Silver	121,577	-	-	124,176	15	2	25,999	15	2	182	4	1	182	4	1	-	8	10	182	12	11	-	8	10	121,394	15	11	2,599	6	4	-		
Gold and Silver	3,008	3	3	3,044	6	3	36	3	-	24	16	6	24	16	6	-	-	-	24	16	6	-	-	-	2,983	6	9	36	3	-	-		
Gold and Silver	2,422	8	3	2,547	6	6	-	-	-	40	15	6	40	15	6	5	5	11	46	1	5	5	5	11	2,381	12	9	119	12	4	-		
Gold and Silver	5,136	11	5	5,182	8	10	45	17	5	18	14	7	18	14	7	-	2	5	18	17	-	-	2	5	5,117	16	10	45	15	-	-		
Gold and Silver	99,031	1	9	1,784	17	2	1,784	17	2	459	17	11	459	17	11	42	13	4	502	11	3	42	13	4	98,571	3	10	1,742	3	10	-		
Gold and Silver	2,840	8	6	2,841	7	3	-	-	-	8	13	-	8	13	-	-	3	9	3	16	9	3	16	9	2,836	15	6	-	15	-	-		
Gold and Silver	5,539	18	11	5,730	18	-	-	-	-	39	9	7	39	9	7	-	-	-	39	9	7	-	-	-	5,500	9	4	190	19	1	-		
Gold and Silver	1,822,162	1	5	1,865,492	6	7	43,330	5	2	-	-	-	267	1	2	1	14	9	268	15	11	1	14	9	1,821,895	-	3	43,328	10	5	-		
Gold and Silver	1,337,831	12	8	1,421,359	19	9	83,428	7	1	-	-	-	772	19	2	556	9	-	1,329	18	2	556	9	-	1,337,158	13	6	82,871	18	1	-		
Gold and Silver	52,606	11	-	52,681	6	11	9,974	15	11	38	11	10	38	11	10	62	7	11	100	19	9	62	7	11	52,567	19	2	9,912	8	7	-		
Gold and Silver	156,072	16	-	157,672	2	7	1,599	6	7	-	-	-	218	2	-	12	10	3	230	12	3	12	10	3	155,854	14	-	1,586	16	4	-		
Gold and Silver	3,025	16	2	3,042	11	4	16	15	2	-	-	-	31	9	2	2	8	1	33	17	3	2	8	1	2,994	7	-	14	7	1	-		
Gold and Silver	4,740,851	14	10	4,770,057	3	6	29,475	8	8	89,541	17	6	42,984	18	6	6	12	1	42,991	10	7	6	12	1	4,608,054	18	10	29,468	16	7	-		
Gold and Silver	448,019	1	9	491,222	7	4	43,203	5	7	-	-	-	2,233	13	1	375	7	10	2,609	-	11	375	7	10	445,785	8	8	42,827	17	9	-		
Gold and Silver	5,856	9	5	5,856	9	5	-	-	-	34	18	11	34	18	11	-	-	-	34	18	11	-	-	-	5,821	10	6	-	10	16	10		
Gold and Silver	97,515	3	3	97,526	-	1	-	-	-	1,024	8	-	1,024	8	-	-	-	-	1,024	8	-	-	-	-	96,490	15	3	-	10	16	10		
Gold and Silver	2,240,943	8	7	2,602,153	12	4	361,210	3	9	55,271	18	9	2,091	5	8	245	9	1	2,336	14	9	245	9	1	2,238,852	2	11	360,964	14	8	-		
Gold and Silver	5,208,435	18	5	5,332,300	6	10	1,123,864	8	5	47	5	9	2,029	2	7	654	9	5	2,683	12	-	654	9	5	5,151,134	17	1	1,125,162	13	3	-		
Gold and Silver	1,279,558	19	9	1,409,127	-	8	129,568	-	11	-	-	-	1,736	18	9	368	14	8	2,105	13	5	368	14	8	1,277,822	1	-	129,199	6	3	-		
Gold and Silver	4,637,523	15	5	4,688,613	6	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,637,523	15	5	4,688,613	6	3	-		
Gold and Silver	2,599,816	17	7	2,653	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,599,816	17	7	2,653	12	-	-		
Gold and Silver	6,274,297	10	4	6,332,300	6	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,274,297	10	4	6,332,300	6	10	-		
Gold and Silver	1,407,021	7	3	1,409,127	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,407,021	7	3	1,409,127	-	8	-		
Gold and Silver	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

LIST OF ARTICLES.	GROSS RECEIPT.				DRAWBACKS, and BOUNTIES of the Nature of Drawbacks.				REPAYMENTS on Over-Entries, &c.				NET PRODUCE.			
	Great Britain.		Ireland.		Great Britain.		Ireland.		Great Britain.		Ireland.		Great Britain.		Ireland.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
	United Kingdom.		United Kingdom.		United Kingdom.		United Kingdom.		United Kingdom.		United Kingdom.		United Kingdom.		United Kingdom.	
Wood and Timber:																
Firewood	9,592	1 4	1 12	7	9,593	13 11	-	-	122	15 3	-	-	9,469	6 1	1 8	7
Lathwood	5,039	1 11	216	11 1	5,255	13 -	-	-	53	19 -	-	-	4,985	2 11	211	3 5
Staves	3,434	6 5	209	19 11	3,644	6 4	-	-	125	18 3	-	-	3,283	18 3	194	2 1
Deals, Battens, &c., sawn	201,538	9 7	12,509	12 9	214,048	2 4	2,335	3 2	934	8 4	162	6 5	198,268	18 1	12,347	6 4
or split																
Timber, not sawn or split,	75,568	7 8	3,927	5 5	79,495	13 1	-	-	531	18 10	24	18 7	74,265	16 8	3,902	6 10
or otherwise described -	2,338	5 10	-	-	2,338	5 10	-	-	47	9 2	-	-	2,071	16 9	-	-
Teak wood	15,014	2 8	160	11 5	15,174	14 1	6	17 6	210	5 9	5	9 11	14,796	19 5	155	1 6
All other Articles	19,357,303	13 7	1,999,418	18 9	21,356,722	12 4	151,187	3 3	61,488	4 3	3,882	14 1	19,144,628	6 1	1,995,488	11 5
Duties collected on behalf of the Inland Revenue on the Delivery, for Home Consumption, of British Spirits deposited in the Customs' Warehouses (under Act 27 & 28 Vict. c. 11):																
Receipts	399,509	14 2	409,208	4 2	808,717	18 4	-	-	72	- 7	8	19 -	15,186	15 9	19,313	11 5
Payments on account thereof to the Inland Revenue	-	-	-	-	-	-	-	-	384,250	17 10	389,885	13 9	774,136	11 7	-	-
Charges on Deliveries from the Bonded Warehouses, and Arrears of repealed Duties, &c.	37,877	- 2	3,100	13 3	40,977	13 5	-	-	182	10 7	2	- 9	37,694	9 7	3,098	12 6
Charges on Import Entries and Bills of Lading (under Acts 23 Vict. c. 22 and 23 & 24 Vict. c. 110)	33,545	16 4	-	-	33,545	16 4	-	-	12	19 10	-	-	33,532	16 6	-	-
Duties collected at the Isle of Man	6,708	10 11	8,864	12 1	15,573	3 -	-	-	55	11 8	-	-	6,652	19 3	8,864	12 1
Rents of Legal Quays, Warehouses, &c.	6,543	- 4	87	18 2	6,630	18 6	-	-	253	11 1	-	-	6,289	9 3	87	18 2
Proceeds of Goods sold for the Duties, &c.	524	12 9	28	12 3	553	5 -	-	-	35	10 9	-	-	489	2 -	28	12 3
Fees received under Merchant Shipping Act, Part 2	12,858	18 6	-	-	12,858	18 6	-	-	-	-	-	-	12,858	18 6	-	-
Monies received from the Board of Trade in reimbursement of charges incurred under the Merchant Shipping Act	7,026	9 8	145	3 9	7,171	13 5	-	-	1,308	4 8	11	6 3	5,723	5 5	133	17 6
Proceeds of Sale of Premises, Old Stores, &c. &c.	11,933	6 5	234	10 2	12,167	16 7	-	-	-	-	-	-	11,932	8 5	234	10 2
Monies received from the Merchants in respect of the special attendance of Officers given on their application	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE OF CUSTOMS	19,873,831	2 10	2,421,088	12 7	22,294,919	15 5	151,187	3 3	447,655	8 10	393,790	13 10	19,274,988	10 9	2,027,250	5 6

Office of the Inspector General of Imports and Exports, }
Custom House, London, 12 May 1868.
John A. Messenger,
Inspector General of Imports and Exports.

No. 15.—GENERAL STATEMENT of the REVENUE of CUSTOMS in the UNITED KINGDOM, distinguishing *Great Britain and Ireland*, from 1st April 1865 to 31st March 1866.

I N C O M E.				D I S P O S A L O F T H E I N C O M E.			
GREAT BRITAIN.		IRELAND.		GREAT BRITAIN.		IRELAND.	
£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Balances in the hands of Collectors on 31 March 1865	99,066 4 10	17,231 2 5	116,297 7 3	19,254,000 - -	2,022,000 - -	21,276,000 - -	
Balances in the hands of the Receiver General, or Bank of Ireland, on 31 March 1865	69,358 16 10	5,372 4 2	74,731 1 -				
Bills outstanding on 31 March 1865	181,326 17 7	10,924 13 4	192,251 10 11	Payments into the Exchequer - - - -			
TOTAL BALANCES and BILLS OUTSTANDING on 31 March 1865	349,751 19 3	33,527 19 11	383,279 19 2	Balances in the hands of Collectors on 31 March 1866	66,376 5 10	17,270 4 9	83,646 10 7
Advances out of the Revenue of Customs for Charges of Collection or other Services repayable from Votes under Act 17 & 18 Vict. c. 94, but outstanding on 31 March 1865	222,879 10 2	23,536 16 -	246,416 6 2	Balances in the hands of the Receiver General, or Bank of Ireland, on 31 March 1866	109,131 3 3	4,330 12 2	113,461 15 5
Gross Receipt from 1 April 1865 to 31 March 1866	19,873,831 2 10	2,421,088 12 7	22,294,919 15 5	Bills outstanding on 31 March 1866	193,001 1 1	17,814 5 5	210,815 6 6
Drawbacks on Goods Exported	151,187 3 3	47 13 3	151,234 16 6	TOTAL BALANCES and BILLS OUTSTANDING on 31 March 1866	368,508 10 2	39,415 2 4	407,923 12 6
Repayments on Over-Entries, Damaged Goods, &c.	63,404 11 -	3,905 - 1	67,309 11 1	Advances out of the Revenue of Customs, for Charges of Collection or other Services, repayable from Votes under Act 17 & 18 Vict. c. 94, but outstanding on 31 March 1866	225,111 10 -	22,899 19 1	248,011 9 1
Paid Inland Revenue, Duty received on British Spirits	384,250 17 10	389,885 13 9	774,136 11 7				
TOTAL DRAWBACKS, REPAYMENTS, &c.	595,842 12 1	393,838 7 1	992,680 19 2				
Net Receipt from 1 April 1865 to 31 March 1866, after deducting Drawbacks, Repayments, &c.	19,274,988 10 9	2,027,250 5 6	21,302,238 16 3				
TOTAL INCOME, including BALANCES - - £.	19,847,620 - 2	2,084,315 1 5	21,931,935 1 7	Total Discharge of Income - - £.	19,847,620 - 2	2,084,315 1 5	21,931,935 1 7

Office of Comptroller General, Customs, London, }
20 April 1866.

H. W. Dobell,
Comptroller General.

Nos. 16, 17, and 18.—AN ACCOUNT of the GROSS RECEIPT and NET PRODUCE of the INLAND REVENUE of the UNITED KINGDOM, distinguishing *Great Britain* and *Ireland*, in the Year ended 31st March 1866, specifying the Amount collected under each Head of Duty; and also, the Amount of Payments out of the Gross Receipt during the said Year for Drawbacks, Allowances, and Repayments on Overcharges, &c.

No. 16.—EXCISE.

HEADS OF DUTY.	GROSS RECEIPT.			DRAWBACKS, AND BOUNTIES OF THE NATURE OF DRAWBACKS.			DISCOUNTS AND PARLIAMENTARY ALLOWANCES.			ALLOWANCES AND REPAYMENTS ON OVERCHARGES, DAMAGED GOODS, &c.				NET PRODUCE.		
	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	
Chicory - - - -	£. s. d. 13,273 4 9	£. s. d. -	£. s. d. 13,273 4 9	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. -	£. s. d. 13,273 4 9	£. s. d. -	£. s. d. 13,273 4 9	
Hackney Carriages - - -	107,182 - -	- - -	107,182 - -	- - -	- - -	- - -	- - -	- - -	- - -	109 14 -	- - -	109 14 -	107,022 6 -	- - -	107,022 6 -	
Licenses (including Licenses to Kill and sell Game) }	2,071,999 16 4	103,615 19 -	2,237,615 15 4	- - -	- - -	- - -	- - -	- - -	- - -	35,205 1 7	503 11 2	35,708 12 10	2,046,764 14 8	103,112 7 9	2,211,507 2 6	
Malt - - - - -	6,335,789 3 8	327,332 4 2	6,663,121 7 10	236,946 9 7	1,070 14 8	238,017 3 10	- - -	- - -	- - -	3,844 16 4	- - -	3,844 16 4	6,094,097 17 8	326,261 9 11	6,421,359 7 7	
Racehorses - - - -	8,423 16 -	- - -	8,423 16 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	8,423 16 -	- - -	8,423 16 -	
Railways - - - - -	463,022 17 1	- - -	463,022 17 1	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	463,022 17 1	- - -	463,022 17 1	
Stage Carriages - - - -	129,107 9 10	- - -	129,107 9 10	- - -	- - -	- - -	- - -	- - -	- - -	14 3 3	- - -	14 3 3	129,093 6 7	- - -	129,093 6 7	
Spirits - - - - -	8,295,401 9 2	2,702,096 10 5	10,997,497 19 7	403,694 7 -	4,189 3 2	407,883 10 2	152,294 7 -	- - -	152,294 7 -	151 19 -	- - -	151 19 -	7,739,260 16 1	2,097,907 7 2	10,437,168 3 4	
Sugar - - - - -	10,651 6 8	133 19 7	10,785 5 10	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	10,651 6 3	133 19 7	10,785 5 10	
£	17,431,801 3 2	3,195,178 13 2	20,629,979 16 5	910,640 16 8	5,259 17 6	915,900 14 1	152,294 7 -	- - -	152,294 7 -	29,325 14 3	503 11 2	29,829 5 5	16,012,540 5 3	3,180,415 4 7	19,891,955 9 10	
Law Costs recovered - -	388 9 9	25 - 4	413 10 1	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	388 9 9	25 - 4	413 10 1	
Fines and Forfeitures - -	4,467 17 11	1,182 6 3	5,650 4 3	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	4,467 17 11	1,182 6 3	5,650 4 3	
Sums received from Contributors to late Scotch Excise Incorporation Fund, per Act 5 & 6 Will. 4, c. 72	583 18 6	20 9 4	607 7 11	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	586 18 6	20 9 4	607 7 11	
Miscellaneous - - - -	7,285 6 4	2,250 15 10	9,535 2 2	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	7,285 6 4	2,250 15 10	9,586 2 2	
TOTAL EXCISE - £.	17,447,329 15 10	3,198,657 6 -	20,645,987 - 11	910,640 16 8	5,259 17 6	915,900 14 1	152,294 7 -	- - -	152,294 7 -	29,325 14 3	503 11 2	29,829 5 5	16,025,298 17 11	3,192,898 16 5	19,818,193 14 4	

No. 17.—STAMPS.

HEADS OF DUTY.	GROSS RECEIPT.			DRAWBACKS, AND BOUNTIES OF THE NATURE OF DRAWBACKS.			DISCOUNTS AND PARLIAMENTARY ALLOWANCES.			ALLOWANCES AND REPAYMENTS ON OVERCHARGES, DAMAGED GOODS, &c.			NET PRODUCE.		
	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.
Deeds and other Instruments, not included under any of the following Heads	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Prohibitions of Will and Letters of Administration	1,580,739 17 6	74,889 14	1,655,629 11 6½	-	-	-	10,468 6 4	207 16 2	10,676 2 6	10,715 1 9	315 19 9	11,031 1 6	1,559,556 9 5	74,365 18 1½	1,633,922 7 0½
Deeds of Exchange	1,009,908 10 -	86,999 -	1,096,907 10 -	-	-	-	6,630 4 2	-	6,690 4 2	97,371 15 3	6,189 10 -	103,561 5 3	1,499,966 10 7	80,809 10 -	1,580,776 - 7
Bankers' Notes	738,530 6 1	43,705 11 11	782,235 18 -	-	-	-	8,140 11 -	768 13 4	8,909 4 4	4,885 13 9	-	4,885 13 9	735,504 1 4	43,026 18 7	780,530 19 11
Composition for the Duties on the Bills and Notes of the Banks of England and Ireland, and of Country Bankers	1,589 7 6	-	1,589 7 6	-	-	-	-	-	-	-	-	-	1,589 7 6	-	1,589 7 6
Receipts, Drafts, and other 1 d. Stamps	108,350 11 7	22,228 6 6	130,578 18 1	-	-	-	-	-	-	-	-	-	108,356 11 7	22,228 6 6	130,584 18 1
Marine Insurances	514,121 2 4	36,411 18 8	550,533 1 -	-	-	-	17,210 17 2	1,493 6 11	18,704 4 1	505 5 9	-	505 5 9	496,404 19 5	34,918 11 9	531,323 11 2
Licences and Certificates	476,507 19 9	650 12 -	477,158 11 9	-	-	-	2,215 5 6	8 19 3	2,224 4 9	2,372 18 6	-	2,372 18 6	471,919 15 9	641 12 9	472,561 8 6
Newspapers and Supplements	124,226 5 -	9,874 10 -	134,100 15 -	-	-	-	-	-	-	70 10 -	12 -	82 10 -	124,155 15 -	9,862 10 -	134,018 5 -
Medicine	106,959 12 10½	18,345 17 10	125,305 10 8½	-	-	-	-	4,520 1 7	4,520 1 7	1 9 8	-	1 9 8	106,958 3 2½	13,825 16 3	120,783 19 5½
Legacies and Successions	59,893 6 6	-	59,893 6 6	-	-	-	2,557 5 7	-	2,557 5 7	-	-	-	57,336 - 11	-	57,336 - 11
Fire Insurances	2,459,450 8 2	152,950 3 10½	2,612,400 12 -½	-	-	-	56,319 14 8	2,722 9 11	59,042 4 7	6,920 12 4	726 - 8	7,646 13 -	2,452,329 15 10	151,801 14 8½	2,604,331 10 6½
Gold and Silver Plate	1,182,228 7 3	55,284 6 1	1,237,512 13 4	-	-	-	734 3 4½	109 2 1	843 5 5½	69 11 -	22 13 -	85 4 -	1,125,846 1 7	52,539 3 2	1,178,385 4 9
Cards	72,475 12 9	889 7 1	73,364 19 10	7,339 4 5½	-	7,339 4 5½	129 6 -	-	129 6 -	-	-	-	64,402 4 11½	780 5 -	65,182 9 11½
Probate Court Fee Stamps	8,925 5 -	145 -	9,070 5 -	-	-	-	817 5 6	127 14 7	945 - 1	-	-	-	8,765 19 -	145 -	8,940 10 -
Divorce and Matrimonial Causes Fee Stamps	123,135 8 11	13,355 1 6	136,490 10 5	-	-	-	41 2 -	-	41 2 -	-	-	-	122,318 3 5	13,227 6 11	135,545 10 4
Admiralty Court Fee Stamps	2,742 10 -	-	2,742 10 -	-	-	-	130 13 -	-	130 13 -	-	-	-	2,701 8 -	-	2,701 8 -
Patents for Inventions	9,963 10 -	-	9,963 10 -	-	-	-	-	-	-	-	-	-	9,867 17 -	-	9,867 17 -
Land Registry Fee Stamps	114,331 -	-	114,331 -	-	-	-	-	-	-	-	-	-	114,331 -	-	114,331 -
Law Fund	1,275 5 -	-	1,275 5 -	-	-	-	-	-	-	-	-	-	1,275 5 -	-	1,275 5 -
Chancery Fund	-	8,759 3 10	8,759 3 10	-	-	-	-	113 10 9	113 10 9	-	-	-	-	8,645 13 1	8,645 13 1
Judgments Registry Fund	-	6,348 15 5½	6,348 15 5½	-	-	-	-	79 12 -	79 12 -	-	-	-	-	6,269 3 5½	6,269 3 5½
Civil Bill Fund	-	3,428 10 6	3,428 10 6	-	-	-	-	48 8 1	48 8 1	-	-	-	-	3,380 2 5	3,380 2 5
Registration of Deeds Fee Stamps	-	12,493 17 -	12,493 17 -	-	-	-	-	8 2 8	8 2 8	-	-	-	-	12,485 14 4	12,485 14 4
Penalties in Law Proceedings, and Costs recovered	-	11,006 18 3	11,006 18 3	-	-	-	-	111 7 8	111 7 8	-	-	-	-	10,895 10 7	10,895 10 7
Miscellaneous	7,502 5 7	1,031 12 9	8,533 18 4	-	-	-	-	-	-	-	-	-	7,502 5 7	1,031 12 9	8,533 18 4
TOTAL STAMPS - £.	9,800,183 13 7½	553,969 13 9½	10,354,153 7 5½	7,339 4 5½	-	7,339 4 5½	105,394 14 3½	10,741 13 6	116,136 7 9½	122,905 18 -	7,265 3 5	130,172 1 5	9,004,543 16 11	540,961 10 10½	9,605,505 13 9½

No. 18.—TAXES.

HEADS OF DUTY.	GROSS RECEIPT.			DRAWBACKS, AND BOUNTIES OF THE NATURE OF DRAWBACKS.			DISCOUNTS AND PARLIAMENTARY ALLOWANCES.			ALLOWANCES AND REPAYMENTS ON OVERCHARGES, DAMAGED GOODS, &c.			NET PRODUCE.		
	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	United Kingdom.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
LAND TAX on Lands and Tenements	1,127,161 19 7½	-	1,127,161 19 7½	-	-	-	-	-	-	17,448 11 9	-	17,448 11 9	1,109,713 7 10½	-	1,109,713 7 10½
Duties on Offices and Pensions	474 12 -	-	474 12 -	-	-	-	-	-	-	-	-	-	474 12 -	-	474 12 -
ASSESSED TAXES.															
Schedules:															
B. Inhabited Houses	955,001 10 9	-	955,001 10 9	-	-	-	189 4 1	-	189 4 1	-	-	-	955,812 6 8	-	955,812 6 8
C. Servants	216,768 10 4	-	216,768 10 4	-	-	-	87 5 9½	-	87 5 9½	-	-	-	216,681 4 6½	-	216,681 4 6½
D. Carriages	370,409 4 8	-	370,409 4 8	-	-	-	152 10 9	-	152 10 9	-	-	-	370,256 13 11	-	370,256 13 11
E. Horses for Riding	257,270 1 1	-	257,270 1 1	-	-	-	94 1 3	-	94 1 3	-	-	-	257,175 19 10	-	257,175 19 10
F. Other Horses and Mules	144,000 7 4	-	144,000 7 4	-	-	-	65 8 8	-	65 8 8	-	-	-	143,934 18 8	-	143,934 18 8
G. Dogs	219,376 16 3	-	219,376 16 3	-	-	-	63 13 9½	-	63 13 9½	-	-	-	219,313 2 5½	-	219,313 2 5½
H. Horse Dealers	13,902 19 4	-	13,902 19 4	-	-	-	29 1 4½	-	29 1 4½	-	-	-	13,873 17 11½	-	13,873 17 11½
I. Hair Powder	1,030 9 2	-	1,030 9 2	-	-	-	9 9 8½	-	9 9 8½	-	-	-	1,027 19 5½	-	1,027 19 5½
K. Armorial Bearings	62,984 12 9	-	62,984 12 9	-	-	-	27 3 1½	-	27 3 1½	-	-	-	62,957 9 7½	-	62,957 9 7½
Additional 10 per Cent. per Act 3 Vict. c. 17	1,300 5 11	-	1,300 5 11	-	-	-	-	-	-	-	-	-	1,300 5 11	-	1,300 5 11
Penalties in Law Proceedings, and Costs recovered	909 10 6	-	909 10 6	-	-	-	-	-	-	-	-	-	909 10 6	-	909 10 6
Miscellaneous	471 17 8½	-	471 17 8½	-	-	-	-	-	-	-	-	-	471 17 8½	-	471 17 8½
TOTAL LAND AND ASSESSED TAXES	3,369,212 17 6½	-	3,369,212 17 6½	-	-	-	18,159 10 3½	-	18,159 10 3½	-	-	-	3,351,053 7 1½	-	3,351,053 7 1½
PROPERTY AND INCOME TAX	6,046,399 11 9½	429,278 5 9½	6,475,677 17 6½	-	-	-	14,326 11 7½	1,355 5 9	15,681 17 4½	120,244 6 11	16,059 7 9	138,303 14 8	5,911,823 13 2½	409,863 12 3½	6,321,682 5 6½
TOTAL TAXES - - £.	9,415,612 9 2½	429,278 5 9½	9,844,890 15 -	-	-	-	14,326 11 7½	1,355 5 9	15,681 17 4½	138,403 17 2½	16,059 7 9	156,463 4 11½	9,269,882 - 4½	409,863 12 3½	9,672,745 13 8
TOTAL INLAND REVENUE - £.	36,163,325 15 9	4,186,905 4 8	40,350,231 3 5	647,980 1 1½	5,259 17 6½	653,239 18 0½	272,015 12 10½	12,060 19 3	284,112 12 1½	290,635 9 5½	35,829 2 4½	316,464 11 10½	34,952,604 15 3	4,143,719 5 7½	39,096,314 - 10½

Chas. S. Hawthorne, Ch. Acct. for Stamps.
Fred. Grippner, " Taxes.
W. M. Moxon, " Excise.

No. 19.—A GENERAL STATEMENT of the INLAND REVENUE of the UNITED KINGDOM, distinguishing *Great Britain and Ireland*, for the Year ended 31st March 1866.

I N C O M E :	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
BALANCES in the hands of the several Receiving Officers on } 31st March 1865 - - - - - }	166,711	18	3 $\frac{3}{4}$	23,497	13	5 $\frac{1}{2}$	190,209	11	9 $\frac{1}{4}$
Balances in the hands of the several late Distributors of } Stamps since 5th January 1800 - - - }	25,366	16	2	7,248	18	11 $\frac{1}{2}$	32,615	15	1 $\frac{1}{2}$
Balances in the hands of the Receiver General on 31st } March 1865 - - - - - }	241,374	9	8 $\frac{3}{4}$	326	19	4 $\frac{1}{4}$	241,701	9	1
Moneys imprested and Advances made to Officers for the } service of the Revenue, outstanding on 31st March 1865 }	5,836	12	10	833	7	7 $\frac{1}{4}$	6,670	-	5 $\frac{1}{4}$
Advances on account of Votes outstanding on 31st March } 1865 - - - - - }	350,364	13	11	38,861	9	6 $\frac{1}{4}$	389,226	3	5 $\frac{1}{4}$
Bills outstanding on 31st March 1865 - - - - - }	395,148	16	2 $\frac{1}{2}$	77,890	4	6	473,039	-	8 $\frac{1}{2}$
TOTAL BALANCES and BILLS outstanding on 31st } March 1865 - - - - - }	£. 1,184,803	7	2	148,658	13	4 $\frac{3}{4}$	1,333,462	-	6 $\frac{3}{4}$
GROSS RECEIPT; viz. :									
Excise - - - - -	17,447,529	15	10 $\frac{3}{4}$	3,198,657	5	- $\frac{3}{4}$	20,646,187	-	11 $\frac{1}{2}$
Stamps - - - - -	9,300,183	13	7 $\frac{1}{4}$	558,969	13	9 $\frac{3}{4}$	9,859,153	7	5 $\frac{1}{4}$
Land and Assessed Taxes - - - - -	3,369,212	17	5 $\frac{1}{4}$	-	-	-	3,369,212	17	5 $\frac{1}{4}$
Property and Income Tax - - - - -	6,046,399	11	9 $\frac{1}{4}$	429,278	5	9 $\frac{1}{2}$	6,475,677	17	6 $\frac{1}{4}$
	£. 36,163,325	18	9	4,186,905	4	8	40,350,231	3	5
Drawbacks - - - - -	647,980	1	1 $\frac{1}{4}$	5,259	17	5 $\frac{1}{4}$	653,239	18	6 $\frac{3}{4}$
Discounts and Parliamentary Allowances - - -	272,015	12	10 $\frac{3}{4}$	12,096	19	3	284,112	12	1 $\frac{1}{4}$
Allowances and Repayments for Overcharges, &c.	290,635	9	5 $\frac{1}{4}$	25,829	2	4 $\frac{1}{2}$	316,464	11	10 $\frac{1}{4}$
TOTAL Drawbacks, Repayments, &c. - £.	1,210,631	3	6	43,185	19	- $\frac{3}{4}$	1,253,817	2	6 $\frac{3}{4}$
Net Receipt, after deducting Repayments, &c. £.	34,952,694	15	3	4,143,719	5	7 $\frac{1}{4}$	39,096,414	-	10 $\frac{1}{4}$
TOTAL INCOME, including Balances - £.	36,137,498	2	5	4,292,377	19	-	40,429,876	1	5
DISPOSAL OF THE INCOME :									
Payments into the Exchequer; viz. :									
Excise - - - - -	16,629,000	-	-	3,159,000	-	-	19,788,000	-	-
Stamps - - - - -	9,021,989	13	5	538,010	6	7	9,560,000	-	-
Land and Assessed Taxes - - - - -	3,350,000	-	-	-	-	-	3,350,000	-	-
Property and Income Tax - - - - -	5,974,525	12	1	415,474	7	11	6,390,000	-	-
TOTAL PAYMENTS into the Exchequer - £.	34,975,515	5	6	4,112,484	14	6	39,088,000	-	-
Balances in the hands of the several Receiving Officers on } 31st March 1866 - - - - - }	122,080	18	5 $\frac{1}{4}$	15,370	8	6 $\frac{1}{4}$	137,451	7	- $\frac{1}{2}$
Balances in the hands of the several late Distributors of } Stamps since 5th January 1800 - - - }	25,318	6	3	7,312	3	1 $\frac{1}{2}$	32,630	9	4 $\frac{1}{2}$
Balances in the hands of the Receiver General on 31st } March 1866 - - - - - }	360,357	8	5	5,098	17	7 $\frac{1}{4}$	365,456	6	- $\frac{1}{4}$
Moneys imprested and Advances made to Officers for the } service of the Revenue, outstanding on 31st March } 1866 - - - - - }	7,650	5	4 $\frac{1}{2}$	1,576	18	2 $\frac{3}{4}$	9,227	3	7 $\frac{1}{4}$
Advances on account of Votes outstanding on 31st March } 1866 - - - - - }	321,782	16	4 $\frac{1}{2}$	39,465	8	11 $\frac{3}{4}$	361,248	5	4
Bills outstanding on 31st March 1866 - - - - - }	324,793	2	- $\frac{1}{2}$	111,069	8	-	435,862	10	- $\frac{1}{2}$
TOTAL BALANCES and BILLS outstanding } on 31st March 1866 - - - - - }	£. 1,161,982	16	11	179,893	4	6	1,341,876	1	5
TOTAL DISCHARGE of the Income - - - £.	36,137,498	2	5	4,292,377	19	-	40,429,876	1	5
Inland Revenue Office, } 28 May 1866. }	Chas. S. Hawthorne, Ch. Acct. for Stamps. F. Gripper, " Taxes. W. M. Moron, " Excise.								

No. 20.—AN ACCOUNT of the Gross and Net Produce of the POST OFFICE REVENUE of the UNITED KINGDOM, for the Year ended 31st March 1866, distinguishing the Principal Items of Receipt.

LIST OF ITEMS.	GROSS RECEIPTS.						Returned, Refused, Mis-sent, and Re-directed Letters, Overcharges and Returns.						NET PRODUCE.					
	Great Britain.		Ireland.		United Kingdom.		Great Britain.		Ireland.		United Kingdom.		Great Britain.		Ireland.		United Kingdom.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Postage collected by Country Postmasters - - - - -	-	-	-	-	93,250	19 10½	13,449	1 -½	106,700	- 11	-	-	-	-	-	-	-	-
Ditto - - in the Metropolis - - - - -	-	-	-	-	92,408	6 3	2,514	6 -½	94,922	12 3½	-	-	-	-	-	-	-	-
Postage charged against Public Departments - - - - -	-	-	-	-	194,753	6 -½	15,815	3 8	210,568	9 8½	-	-	-	-	-	-	-	-
Postage collected by Postmasters and Agents Abroad - - - - -	£.	s. d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit of Great Britain - - - - -	224,423	17 7½	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage collected by Great Britain for Credit of Colonial Offices not under the control of the Imperial Post Office - - - - -	383,137	12 11½	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage collected by Great Britain for Credit of Foreign Offices - - - - -	255,123	13 2½	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign Offices - - - - -	294,716	1 -	-	-	88,421	11 11½	-	-	88,421	11 11½	-	-	-	-	-	-	-	-
Amount of Postage Stamps issued to Postmasters, Receivers and Window-men - - - - -	£.	-	-	-	468,834	4 1½	31,773	10 9	500,612	14 10½	10,420	2 4½	458,414	1 8½	29,170	11 8½	487,584	13 5½
Amount of Postage Stamps issued to Colonial Agents - - - - -	-	-	-	-	2,675,155	5 -	212,553	10 5	2,908,481	15 5½	-	-	2,695,928	5 -	212,553	10 5	2,908,481	15 5
Amount received from Inland Revenue on account of Postage Stamps sold by that Department - - - - -	-	-	-	-	20,773	-	-	-	-	-	-	-	-	-	-	-	-	-
Commission on Money Orders - - - - -	-	-	-	-	736,320	8 2	51,779	16 3	788,100	4 10	-	-	736,320	8 2	51,779	16 3	788,100	4 10
Miscellaneous Receipts - - - - -	-	-	-	-	148,582	12 7	10,471	9 6	159,054	2 1	-	-	148,582	12 7	10,471	9 6	159,054	2 1
- - - - -	-	-	-	-	17,675	- 6½	982	11 1	18,657	11 7½	-	-	17,675	- 6	982	11 1	18,657	11 7½
- - - - -	-	-	-	-	4,067,340	10 5	307,565	13 5	4,374,906	8 10	10,420	2 4½	4,056,920	8 -½	304,957	19 4½	4,361,878	7 5

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office,
28 May 1866.

No. 21.—A GENERAL STATEMENT of the REVENUE of the POST-OFFICE in the
UNITED KINGDOM, in the Year ended 31st March 1866.

I N C O M E.		GREAT BRITAIN.	IRELAND.	UNITED KINGDOM.
		£. s. d.	£. s. d.	£. s. d.
Balances, Bills outstanding, &c. on 31st March 1865, viz.:				
Balances and Bills outstanding	- - - -	604,091 19 3	28,120 7 -½	632,212 6 3½
Advances out of Revenue for Voted Services	- -	352,977 7 9	51,888 7 10	404,865 15 7
		957,069 7 -	80,008 14 10½	1,037,078 1 10½
GREAT BRITAIN:	£. s. d.			
Gross Receipts	- - - - 4,067,340 10 5			
Returned, Refused, Mis-sent, and Re-directed Letters and Overcharges	- 10,420 2 4½			
IRELAND:				
Gross Receipts	- - - - 307,565 18 5			
Returned, Refused, Mis-sent and Re-directed Letters and Overcharges	- 2,607 19 -½			
Net Receipts within the Year, after deducting Returned Letters, &c. - - - - -		4,056,920 8 -½	304,957 19 4½	4,361,878 7 5
TOTAL INCOME, including BALANCES - - £.		5,013,989 15 -½	384,966 14 3	5,398,956 9 3½
D I S P O S A L O F I N C O M E.		£. s. d.	£. s. d.	£. s. d.
Payments into the Exchequer - - - - -		3,950,520 11 1	299,479 8 11	4,250,000 - -
Balances, Bills outstanding, &c. on 31st March 1866, viz.:				
Balances and Bills outstanding	- - - - 530,346 12 10¼		29,669 12 1	560,016 4 11¼
Advances out of Revenue for Voted Services	- - 533,122 11 1¼		55,817 13 3	588,940 4 4¼
TOTAL DISCHARGE OF INCOME - - - £.		5,013,989 15 -½	384,966 14 3	5,398,956 9 3½

General Post Office, }
28 May 1866. }

Geo. Chetwynd,
Receiver and Accountant General.

No. 22.—AN ACCOUNT of the GROSS RECEIPT arisen from Her Majesty's Woods, Forests, and LAND REVENUES, in the Year ended 31st March 1866; distinguishing the Sources from which it was derived.

	£.	s.	d.
AMOUNT collected by the several Receivers of the Land Revenue in England and Wales, Ireland, and Scotland, in Alderney and the Isle of Man, in the Year ended 31st March 1866 - - -	377,740	13	6
Amount arisen by Rents and Casual Revenues not included in the Receivers' Accounts - - -	9,890	3	7
Amount arisen by Sale of Old Materials, and by Repayment of Moneys advanced for Surveys, and for Record Office and Docket Fees, and for Miscellaneous Receipts - - - - -	11,390	12	2
Amount arisen by Sales of Bark, Timber and Offal Wood; Gale Rents, and Rents for the temporary occupation of Lands intended for Planting - - - - -	51,609	18	-
	£.	450,631	7 3

Office of Woods, &c. }
6 June 1866.

Charles Gore, } Commissioners of Her Majesty's Woods,
James K. Howard, } Forests, and Land Revenues.

No. 23.—AN ACCOUNT, in Detail, of the CHARGES of COLLECTION on the Moneys arisen from Her Majesty's Woods, Forests, and LAND REVENUES, in the Year ended 31st March 1866.

	£.	s.	d.
SALARIES and Allowances to Deputy Surveyors and other Local Officers in the Woods and Forests - - - - -	7,388	8	8
Per-centage and Allowances to Receivers of the Land Revenues - - - - -	10,438	15	10
	£.	17,827	4 6

Office of Woods, &c. }
6 June 1866.

Charles Gore, } Commissioners of Her Majesty's Woods,
James K. Howard, } Forests, and Land Revenues.

No. 24.—AN ACCOUNT of PAYMENTS out of the MONEYS arisen from Her Majesty's Woods, Forests, and LAND REVENUES, in its Progress to the Exchequer, other than Charges of Collection, for the Year ended 31st March 1866.

	£.	s.	d.
Ancient Pensions, and Payments to Schools, Churches, and other Foundations, and Payments charged on the Land Revenue, under the Denomination of Perpetual Pensions, and Payments transferred from the Civil List, by the Act 3 & 4 Will. 4, c. 86 - - - - -	9,756	6	2
Salaries and other Annual Allowances in the Department of the Wardens, Rangers, Keepers, and others holding Ancient Offices in the Parks, Forests, &c. - - - - -	2,487	15	6
Payments for Improvements and Repairs on Crown Estates, and for Land, Property, and other Taxes payable on the same, and Allowances to Crown Tenants - - - - -	52,152	14	11
Payments for Repairing and Maintaining Buildings, Walls, Fences, and Roads, and for making Inclosures and Plantations in the Royal Forests, &c. (including Windsor and Bagshot), and upon Estates of the Crown reserved for the purpose of raising Navy Timber, together with Rates and Taxes charged thereon - - - - -	35,047	17	4
Record Office Fees - - - - -	283	18	10
	£.	99,728	12 9

Office of Woods, &c. }
6 June 1866.

Charles Gore, } Commissioners of Her Majesty's Woods,
James K. Howard, } Forests, and Land Revenues.

No. 25.—GENERAL STATEMENT of the MONEYS arisen from the Woods, Forests, and LAND REVENUES of the CROWN in ENGLAND and WALES, [IRELAND, and SCOTLAND, in ALDERNEY and the ISLE of MAN, and of the Application thereof, for the Year ended on the 31st March 1866.

R E C E I P T:			E X P E N D I T U R E:		
£.	s.	d.	£.	s.	d.
BALANCES of the Accounts standing in the Names of the Commissioners of Her Majesty's Woods, &c., at the Bank of England, on 31st March 1865			CHARGES of Collection for Salaries and Allowances to Wardens, Rangers, Keepers, Deputy Surveyors, Woodwards, Woodmen, and Allowances to Receivers on Collection of the Land Revenue		
45,797	17	11	17,827	4	6
The like at the Bank of Ireland			99,728	2	9
The like at the Royal Bank of Scotland			117,555	17	3
Balances in the hands of the Receivers of the Land Revenue			320,000	-	-
910	7	10	PAID into the Exchequer		
Balances in the hands of the Deputy Surveyors, &c., of the Woods and Forests (including Debts due by Purchasers of Produce)			57,440	5	7
1,883	18	10	Balances in the hands of the Receivers of the Land Revenue		
330	19	10	2,126	2	10
354	7	11	Balances in the hands of the Deputy Surveyors, &c., of the Woods and Forests (including Debts due by Purchasers of Produce)		
49,277	12	4	4,448	17	5
Other Balances			260	19	10
LESS,—Amount of the Net Proceeds of the Sales of Timber, Bark, &c., which has arisen upon the Disafforestation of Hainault Forest (per Act 14 & 15 Vict. c. 43)			64,276	5	8
3,681	16	10	The like upon the Disafforestation of Whittlewood Forest (per Act 16 & 17 Vict. c. 42)		
The like upon the Disafforestation of Whittlewood Forest (per Act 16 & 17 Vict. c. 42)			5,605	-	2
45,595	15	6	Other Balances		
450,631	7	3	58,671	5	6
496,227	2	9	496,227	2	9
GROSS RECEIPT for the Year ended 31st March 1866			£.		

Office of Woods, &c. } Commissioners of Her Majesty's Woods, Forests, and Land Revenues.
Charles Gore, }
James K. Howard, }

No. 26.—AN ACCOUNT of “ MISCELLANEOUS RECEIPTS ” paid into the EXCHEQUER in the Year ended the 31st March 1866, under the Heads after-mentioned.

A B S T R A C T.

	£.	s.	d.
SMALL BRANCHES OF THE HEREDITARY REVENUE - - - - -	10,300	12	10
BANK OF ENGLAND (Profits of Issue) - - - - -	131,578	-	-
FEES, &c. OF PUBLIC OFFICES - - - - -	250,452	10	2
TRUSTEES OF THE KING OF THE BELGIANS - - - - -	27,000	-	-
OLD STORES AND EXTRA RECEIPTS, NAVAL AND MILITARY DEPARTMENTS	584,628	10	1
EXTRA RECEIPTS, CIVIL DEPARTMENTS - - - - -	184,674	9	8
INCOME OF LONDON, EDINBURGH, AND DUBLIN GAZETTES - - -	26,962	11	3
CONTRIBUTION FROM REVENUES OF INDIA FOR MILITARY CHARGES - -	867,500	-	-
Ditto - - - - ditto - - - (ARREARS) - - - - -	254,324	17	3
Ditto - - - FOR DIPLOMATIC AND CONSULAR SERVICES - -	18,735	12	9
Ditto - - - FOR RED SEA TELEGRAPH COMPANY'S ANNUITY -	18,027	-	-
CONTRIBUTIONS TOWARDS EXPENSES OF THE MAIL SERVICE - - -	20,189	7	7
UNCLAIMED WAGES, &c. OF DECEASED MERCHANT SEAMEN, &c. - -	9,857	3	10
SAVINGS ON GRANTS OF PARLIAMENT, &c., AND OVER-ISSUES REPAID -	30,808	7	4
CONSCIENCE MONEY - - - - -	7,434	13	8
CIVIL CONTINGENCIES - - - - -	270	4	4
TREASURY CHEST - - - - -	4,162	7	6
GREEK LOAN - - - - -	7,937	1	2
CASUAL RECEIPTS - - - - -	736	15	1
CHINA INDEMNITY - - - - -	422,712	-	-
TOTAL - - - {Great Britain - - £. 2,855,411. 17. 11. } {Ireland - - - - 22,880. 6. 7. } £.	2,878,292	4	6

DETAIL OF THE PRECEDING ABSTRACT:

SMALL BRANCHES OF THE HEREDITARY REVENUE:

	£.	s.	d.
Fines and Forfeitures received in the Justiciary and Sheriffs' Courts in Scotland	1,188	9	3
Rent-charge from the Lagan Navigation Company, reserved to the Crown, per Act (Local and Personal) 6 & 7 Vict. c. 104, s. 60 - - - - -	297	10	-
On account of the balance of proceeds of wrecks and salvage received by the Board of Trade (17 & 18 Vict. c. 104), and of proceeds of wrecks received into the Treasury Chest in Ceylon, and unclaimed - - - - -	1,537	19	2
Amount payable to the Crown out of the net proceeds of a canoe condemned in the Vice Admiralty Court at Sierra Leone - - - - -	8	19	7
Net proceeds of certain piratical Chinese junks, and fire-arms, &c., condemned in the Vice Admiralty Court at Hong Kong - - - - -	267	14	10
On account of the balance of the Ultima Heres and Bastardy Fund (Scotland)	7,000	-	-

BANK OF ENGLAND:

Amount payable by the Bank of England, out of the Profits of Issue, for the year to 5 April 1865 (formerly deducted from the gross charge payable to the Bank for management), per Act 24 Vict. c. 3 - - - - -	131,578	-	-
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Carried forward - - - £. 141,878 12 10

No. 26.—ACCOUNT of Miscellaneous Receipts paid into the Exchequer, &c.—continued.

	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	141,878	12	10
FEES, &c. OF PUBLIC OFFICES:						
ENGLAND:						
Fees, &c., received as under; viz.						
At the House of Commons, in the year 1865, under Act 12 & 13 Vict. c. 72 -	85,795	14	2			
At the Home Office, in the year 1865 (including Fees on Irish Instruments) -	800	16	6			
At the Privy Council Office, to 31 Dec. 1865 - - - - -	1,001	4	6			
At the Public Record Office, in the year 1865, under Act 1 & 2 Vict. c. 94 -	861	13	-			
At the Office for Registration of Joint Stock Companies, to 28 Feb. 1866, under Act 7 & 8 Vict. c. 110 - - - - -	21,205	1	-			
At the Office for Registration of Designs, to 28 Feb. 1866, under Acts 5 & 6 Vict. c. 100, and 13 & 14 Vict. c. 104 - - - - -	2,742	12	-			
At the Office of the Registrar General of Births, &c., in the year 1865, under Acts 6 & 7 Will. 4, c. 86, 3 & 4 Vict. c. 92, 12 & 13 Vict. c. 68, and 18 & 19 Vict. c. 81; &c. - - - - -	1,488	2	3			
At the Office for Registration of Acknowledgments of Deeds by Married Women, in the year 1865, under Act 13 & 14 Vict. c. 75 - - - - -	944	9	6			
On Licenses granted by the Lunacy Commissioners, to 31 Dec. 1865, under Acts 8 & 9 Vict. c. 100, and 17 & 18 Vict. c. 94 - - - - -	2,420	6	8			
At the Office of the Secretary of Presentations to the Lord Chancellor, to 10th October 1865, under Act 15 & 16 Vict. c. 87 - - - - -	374	13	6			
At the office of the Secretary of Commissions to the Lord Chancellor, to 31 Dec. 1864, under Act 15 & 16 Vict. c. 87 - - - - -	471	9	8			
At the Patent Office, under Act 3 & 4 Will. 4, c. 84 - - - - -	67	18	8			
At the Bank of England, on Stock Certificates, under Act 26 Vict. c. 28 - - - - -	340	19	-			
At the Office of the Registrar of Judgments, to 31 Dec. 1865, under Act 13 & 14 Vict. c. 75 - - - - -	54	6	6			
In the Department of Science and Art, to 31 March 1865 - - - - -	624	11	9			
Fees, Fines, and Penalties received at Police Courts, to 30 September 1865, under Act 2 & 3 Vict. c. 71 - - - - -	13,586	17	-			
Salaries formerly payable to Officers of the late Marshalsea, to 31 December 1865, under Act 5 Vict., Sess. 2, c. 22 - - - - -	615	-	-			
Fees received at British Consulates Abroad - - - - -	21,701	7	11			
At the Crown Office, formerly payable to the Master of the Rolls, years 1864 and 1865, under Act 7 Will. 4 & 1 Vict. c. 46 - - - - -	16	16	-			
At the Office of the Master of the Rolls, under Act 7 Will. 4 & 1 Vict. c. 46, from 1 Jun. 1862 to 31 Oct. 1865 - - - - -	136	10	-			
Under the Merchant Shipping Acts, 16 & 17 Vict. c. 131, and 17 & 18 Vict. c. 104 (Fines) - - - - -	1,780	-	-			
By the Registrar and Treasurer of the University of London, to 31 Dec. 1865	3,230	10	4			
In the office of the Copyhold Inclosure and Tithe Commissioners (for searches), to 31 Jan. 1866 - - - - -	492	12	6			
By the West India Incumbered Estates Commissioners, under Act 25 & 26 Vict. c. 45, s. 5 - - - - -	835	19	-			
By the Board of Trade, towards the expenses of Provisional Orders (in respect of Piers, Harbours, &c.), under the Act 25 Vict. c. 19 - - - - -	136	10	-			
By the Board of Trade, under the Chain Cables and Anchors Act, 27 & 28 Vict. c. 27 - - - - -	1,000	-	-			
On account of the Surplus of Fees received in the Superior Courts of Common Law, under Act 15 & 16 Vict. c. 73 - - - - -	40,900	-	-			
TOTAL, ENGLAND - - - £.	202,726	1	5			
SCOTLAND:						
Fees received in the Year 1865, under Act 57 Geo. 3, c. 64; viz.:						
In the Department of the Director of Her Majesty's Chancery in Scotland - - - - -	£.	s.	d.			
In the Department of the Lord Clerk Register and Keeper of the Signet - - - - -	1,268	4	1			
In the Searching Department of the Lord Clerk Register - - - - -	4,209	11	11			
In the Department of the Keeper of the Register of Seizins - - - - -	3,183	19	8			
In the Department of the Keeper of the Register of Hornings - - - - -	10,414	1	8			
In the Department of the Clerk for Admission of Notaries, Session 1864-65 - - - - -	634	15	6			
	429	-	-			
Carried forward - - - £.	20,139	12	10	202,726	1	5
				141,878	12	10

No. 26.—ACCOUNT of Miscellaneous Receipts paid into the Exchequer, &c.—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	20,139	12	10	202,726	1	5	141,878	12	10
FEES, &c. OF PUBLIC OFFICES—<i>continued.</i>									
SCOTLAND— <i>continued.</i>									
In the Department of the Presenter of Signatures, in the year 1865, under Act 6 Anne, c. 26 - - -	336	14	2						
In the Civil Department of the Queen's and Lord Treasurer's Remembrancer, to 18 Dec. 1865, under Act 6 Anne, c. 26 -	95	16	1						
In the Court of Session, to 28 February 1866, under Acts 50 Geo. 3, c. 112, and 1 & 2 Geo. 4, c. 38 - - -	3,992	-	9						
In the Department of the Commissary Clerk, Edinburgh, in the year 1865, under Act 4 Geo. 4, c. 97 - - -	1,916	6	6						
In the Department of Sheriff Clerks, in the year 1865, under Act 1 & 2 Vict. c. 119 - - -	9,189	2	6						
By the Registrar-General of Births, Deaths, and Marriages, in the year 1865, under Act 17 & 18 Vict. c. 80 - - -	260	8	-						
By the Clerk of the Bill Chamber, in the year 1865, under Act 20 & 21 Vict. c. 18 - - -	161	-	2						
By the Clerk of Justiciary, in the year 1865 - - -	139	10	-						
By the Fishery Board, for Brands on Herring Barrels, under Act 21 & 22 Vict. c. 69 - - -	3,616	-	2						
In the Department of the Registrar of Deeds, to 31 December 1863, under Act 23 & 24 Vict. c. 143 - - -	190	2	5						
TOTAL, SCOTLAND - - - £.				40,036	13	7			
IRELAND:									
Fees, &c. received as under; viz.:									
In the Landed Estates Court (Duties), to March 1866, under Acts 21 & 22 Vict. c. 72, and 24 & 25 Vict. c. 123 - -	4,956	11	-						
In the Landed Estates Record Office, to 5 January 1866 -	51	14	6						
In the Chief Secretary's Office, in the year 1865 - - -	503	8	10						
In the Office of the Deputy Keeper of the Rolls, in the year 1865, under Act 4 Geo. 4, c. 61 - - -	540	3	9						
In the High Court of Admiralty, in the year 1865, under Act 2 & 3 Will. 4, c. 116 - - -	30	8	11						
Formerly payable to the Lord Chancellor on Patents issued under the Great Seal of Ireland; under Act 2 & 3 Will. 4, c. 116 - - -	14	15	6						
In the Court of Queen's Bench, in the year 1865, under Act 17 & 18 Vict. c. 55 - - -	19	13	-						
In the Court of Exchequer, in the year 1865 - - -	69	5	-						
In the Court of Common Pleas, in the year 1865 - - -	91	-	-						
By the Commissioner of Valuation, to 30 September 1865, under Act 23 Vict. c. 4 - - -	412	14	8						
Annuities payable to the Consolidated Fund, for the year to 5 January 1866, under Act 6 & 7 Vict. c. 78; viz.—									
From the "Counties Fines and Penalties Account" -	500	-	-						
From the "County Treasurers' Fee Fund" - - -	500	-	-						
TOTAL, IRELAND - - - £.				7,689	15	2			
TOTAL Fees, &c. - - - - - £.							250,452	10	2
Carried forward - - - £.							392,331	3	-

No. 26.—ACCOUNT of Miscellaneous Receipts paid into the Exchequer, &c.—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	392,331	3	-
TRUSTEES OF THE KING OF THE BELGIANS—Amount repaid into the Exchequer, for the use of the Consolidated Fund, out of the Annuity granted by Act 56 Geo. 3, c. 24 - - -	-	-	-	27,000	-	-
OLD STORES AND EXTRA RECEIPTS, NAVAL AND MILITARY DEPARTMENTS; viz.:						
	Army.			Navy.		
	£.	s.	d.	£.	s.	d.
For the Quarter to 31 March 1865 - - -	81,919	18	-	35,194	8	5
Ditto - - 30 June 1865 - - -	112,335	12	10	40,775	4	11
Ditto - - 30 September 1865 - - -	138,125	3	9	55,995	14	2
Ditto - - 31 December 1865 - - -	98,859	19	4	21,422	8	8
£.	431,240	13	11	153,387	16	2
				584,628	10	1
EXTRA RECEIPTS OF CIVIL DEPARTMENTS:						
Receipts in the Office of Works for Old Materials sold; also Grazing Rents and other Receipts on account of the Royal Parks, &c. and Rents, &c. of the Westminster Bridge Estate, including stone and plant sold from Westminster Bridge in 1863-4 - - -				20,331	2	2
Receipts by the Commissioners of Public Works in Ireland, on account of Grazing Rents - - -				813	4	3
Rent of Land purchased for the Harbour of Refuge in Alderney - - -				110	14	10
Seignorage upon Coinage at the Mint - - -				57,645	17	9
Rent of Refinery and other Receipts at the Royal Mint - - -				3,400	11	10
Proceeds of the Sale of Books, Waste Paper, &c. at the Stationery Office - - -				19,905	11	11
Proceeds of Catalogues sold at the National Gallery, to December 1865 - - -				328	1	-
Proceeds of Examples and Catalogues sold in the Department of Science and Art - - -				241	8	9
Receipts on account of the Productive Labour of Prisoners in Convict Establishments at Home; and balance of Prisoners' Private Cash, &c. - - -				18,475	19	-
Extra Receipts in Colonial Convict Establishments, in 1863-4 and 1864-5, on account of Forfeited Cash of Prisoners, sale of old Stores and Agricultural Produce, &c. - - -				4,431	6	9
Sums received at the Office of the Copyhold, Inclosure, and Tithe Commissioners for Extracts, &c.; also net receipts for Surveys and other expenses incurred on behalf of applicants for the Registration of Land, per Act 25 & 26 Vict. c. 53 - - -				3,631	17	11
Sums received by the Inclosure Commissioners in Repayment of Inclosure Expenses, under Act 8 & 9 Vict. c. 118 - - -				3,434	15	9
Sums received by the Inclosure Commissioners in Repayment of Drainage Expenses, under Acts 9 & 10 Vict. c. 101, and 13 & 14 Vict. c. 31 - - -				6,982	15	3
Amount received from the "Land Securities Company (Limited)," in lieu of Fees, in re-imbursement of the Salary of an additional Clerk in the Land Registry Office - - -				62	10	-
Repayments of expenses of Preliminary Inquiries conducted by the General Board of Health, under Act 11 & 12 Vict. c. 63 - - -				241	11	9
Gain by Exchange on Bills drawn on the Paymaster General, and Per-centage received on Payments made by him in Hanover - - -				42	19	9
Amount received by the Postmaster General, for share of Profits under Contract with the Dublin Steam Packet Company - - -				3,653	6	4
In part of proceeds of land sold in the Rue d'Anjou, Paris, adjoining the Stables of the British Embassy House - - -				943	3	2
Interest received on Exchequer Bills purchased with Moneys standing to the credit of the Deposit Account in the Books of the Paymaster General - - -				39,000	-	-
Interest on public balances deposited in Banks in Scotland - - -				531	1	10
Rent of Land, &c. received into the Treasury Chest in China - - -				466	9	8
				184,674	9	8
INCOME OF LONDON, EDINBURGH AND DUBLIN GAZETTES:						
Gross Revenue of the London Gazette, to February 1866 - - -				22,106	7	6
Ditto - - Edinburgh Gazette - ditto - - -				3,680	3	3
Ditto - - Dublin Gazette - - ditto - - -				1,176	-	6
				26,962	11	3
Carried forward - - - £.				1,215,596	14	-

No. 26.—ACCOUNT of Miscellaneous Receipts paid into the Exchequer, &c.—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	1,215,596	14	-
CONTRIBUTION from the REVENUES of INDIA for MILITARY CHARGES, in respect of Her Majesty's British Forces serving or having served in India, viz.:—						
For Effective Charges - - - - -	645,000	-	-			
For Non-Effective Charges, per Act 25 & 26 Vict. c. 27 - - - - -	222,500	-	-			
Ditto (Arrears):				867,500	-	-
Amount overpaid by the India Office to the War Department, on account of Troops serving in India, year 1861-2, and deducted by the India Office from sums payable to Her Majesty's Exchequer for the Capitation Money for subsequent years - - - - -	151,001	10	-			
Balance received by the War Department from the India Office of amount due on account of the East India Depôt Account for 1861-2 - - - - -	47,070	9	2			
Balance of Account for Ship ration stoppages, for the year 1861-2, paid by the India Office to the War Department - - - - -	56,252	18	1			
CONTRIBUTION from the Revenues of India on account of Diplomatic and Consular Services in China (for 1863-4) - - - - -	-	-	-	254,324	17	3
CONTRIBUTION from the Revenues of India for Moiety of the Annuity granted to the Red Sea and India Telegraph Company, and of one year's charge for management of the same; per Act 25 & 26 Vict. c. 39 - - - - -	-	-	-	18,735	12	9
CONTRIBUTIONS towards the Expenses of the Mail Service:						
Amount received by the Postmaster General from Colonial Governments, in excess of the sums deducted from the Packet Service Estimates for 1865-6, in respect of Colonial Contributions - - - - -	-	-	-	18,027	-	-
UNCLAIMED WAGES, &c. of deceased Merchant Seamen, &c.:						
Wages and Effects of deceased Merchant Seamen remaining unclaimed for six years, from 31 December 1859, per Act 17 & 18 Vict. c. 104, s. 202 - - - - -	8,006	16	9			
Contributions from Masters and Seamen towards their Pensions, in the year 1865, per Act 16 & 17 Vict. c. 131, s. 23 - - - - -	1,850	7	1			
SAVINGS ON GRANTS OF PARLIAMENT, &c. AND OVER-ISSUES REPAID:				9,857	3	10
Unexpended balances of Grants of Parliament; and sundry savings and repayments on account of issues out of the Consolidated Fund, &c. - - - - -	-	-	-	30,808	7	4
CONSCIENCE MONEY:						
Money remitted to the Chancellor of the Exchequer by sundry persons for conscience sake, &c. - - - - -	-	-	-	7,434	13	8
CIVIL CONTINGENCIES:						
Further amounts repaid in respect of Advances from Votes for Civil Contingencies prior to 31 March 1862 - - - - -	-	-	-	270	4	4
TREASURY CHEST:						
Balance of Profit in the transactions of the Treasury Chest, in the year 1864-65 - - - - -	-	-	-	4,162	7	6
GREEK LOAN:						
Proceeds of two Bills remitted by the Greek Government, on account of Interest and Sinking Fund of the Greek Loan (being the stipulated Annuity for 1864) - - - - -	-	-	-	7,937	1	2
CASUAL RECEIPTS:	£.	s.	d.			
Repayments to the Committee of Council on Education, by Teachers who have quitted their profession, in respect of the expenses of their training - - - - -	631	12	5			
Interest paid by the Government of New Zealand on 7,500 <i>l.</i> advanced out of the Consolidated Fund to meet dividends due on the New Zealand Guaranteed Loan (20 & 21 V. c. 51) - - - - -	5	2	8			
Amount repaid by Mr. de Michele, Consul at St. Petersburg, in respect of property for the loss of which he received compensation at the commencement of the Russian war, and of which he subsequently obtained possession - - - - -	100	-	-			
CHINA INDEMNITY:				736	15	1
Further amount of indemnity money received in China, under the Treaty of Peking, of 24 October 1860 - - - - -	-	-	-	422,712	-	-
TOTAL - - - - -	£.			2,878,292	4	6

Treasury Chambers, }
30 April 1866. }

HUGH C. E. CHILDERS.

No. 27.—REPAYMENT OF ADVANCES made out of the CONSOLIDATED FUND for Purchase of BULLION, and for LOCAL WORKS and IMPROVEMENTS, &c., in *Great Britain and Ireland*, and for the LOAN to *Sardinia*, during the Year ended the 31st March 1866.

	£.	s.	d.
BULLION purchased by the Master of the Mint for Coinage, per Act 7 W. 4, c. 9 - - -	570,000	-	-
COUNTY GAOLS, Ireland - - - - - 50 G. 3, c. 103, and 7 G. 4, c. 74 -	6,437	12	-
COURT OF EXCHEQUER, Ireland (Compensations) - - - 6 & 7 V. c. 55, and 13 & 14 V. c. 51	-	-	-
DRAINAGE ADVANCES - - - - - { 9 & 10 V. c. 101, and 13 & 14 V. } c. 31 - - - - -	249,000	-	-
DRAINAGE ANNUITIES AND AWARDS (Labouchere) - - - { 10 V. c. 10, 11 & 12 V. c. 106, } and 12 & 13 V. c. 60 - - -	10,608	19	5
GLASGOW and CARLISLE ROADS - - - - - { 56 G. 3, c. 83; 58 G. 3, c. 44; 59 } G. 3, c. 90; 1 & 2 G. 4, c. 127 } (Local) - - - - -	25	8	5
HOLYHEAD ROADS - - - - - 24 & 25 V. c. 28 - - -	670	-	-
LONDON BRIDGE REBUILDING - - - - - 7 G. 4, c. 40 - - -	21,550	-	-
LUNATIC ASYLUMS (Building and Support), Ireland - - { 1 & 2 G. 4, c. 33; 6 G. 4, c. 54, and } 18 & 19 V. c. 109 - - -	114,661	18	-
MENAI and CONWAY BRIDGES - - - - - { 4 & 5 W. 4, c. 66, and 7 & 8 V. } c. 65, s. 285 (Local) - - -	-	-	-
METROPOLIS IMPROVEMENTS - - - - - 16 V. c. 18 - - -	5,625	9	8
METROPOLIS INTERMENTS - - - - - { 14 & 15 V. c. 89, and 15 & 16 V. } c. 85 - - - - -	5,000	-	-
NEW ZEALAND GUARANTEED LOAN (Interest) - - - 20 & 21 V. c. 51 - - -	7,500	-	-
PUBLIC WORKS -	LOAN FUND, Great Britain - - - { 5 V. Sess. 2, c. 9; 9 & 10 V. c. 80; } 14 & 15 V. c. 23, &c. - - -	507,169	3 1
	LOAN FUND, Ireland - - - { 1 & 2 W. 4, c. 33; 6 & 7 V. c. 44; 9 & } 10 V. c. 85; 14 & 15 V. c. 51, &c. }	70,664	5 1
	Loans by late Commissioners, and Em- } ployment of the Poor, Ireland - - - } 57 G. 3, c. 34; 6 G. 4, c. 35, &c.	856	14 1
	Land Improvement, Ireland (including } Preliminary Expenses) - - - } 10 V. c. 32, &c. - - -	108,382	3 8
ROADS AND BRIDGES, Ireland - - - - - 6 & 7 W. 4, c. 116 - - -	247	14	3
SARDINIAN LOAN (Interest and Sinking Fund) - - - 18 V. c. 17, and 19 & 20 V. c. 39 -	80,000	-	-
SOUTH WALES TURNPIKE TRUST - - - - - 7 & 8 V. c. 91 - - -	11,393	12	-
VALUATION OF LANDS, Ireland - - - - - { 7 G. 4, c. 62; 6 & 7 W. 4, c. 84, } and 11 & 12 V. c. 22 - - -	14,630	14	1
WEST INDIA ISLANDS RELIEF - - - - - { 2 & 3 W. 4, c. 125; 6 & 7 V. } c. 63, and 11 & 12 V. c. 22 - - -	31,463	15	3
WIDE STREETS, DUBLIN - - - - - 6 G. 4, c. 128 - - -	1,165	8	2
TOTAL - - - - - £.	1,817,052	17	2

Treasury Chambers, }
30 April 1866. }

HUGH C. E. CHILDERS.

No. 28.—AN ACCOUNT of Sums paid in the Year ended 31st March 1866, in respect of the PUBLIC FUNDED DEBT; with the future ANNUAL CHARGE of the said Debt as it stood on the 31st March 1866.

NATURE AND DESCRIPTION OF DEBT.					PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.		
INTEREST AND MANAGEMENT.					£.	s.	d.	£.	s.	d.
<i>Great Britain:</i>					£.	s.	d.			
£. 3 per Cent. Consolidated Annuities	-	-	-	-	11,816,719	-	-	-	-	-
£. 3 per Cent. Reduced Annuities	-	-	-	-	3,290,569	8	10	-	-	-
New £. 3 per Cent. Annuities	-	-	-	-	5,893,094	14	4	-	-	-
New £. 3. 10. per Cent. Annuities	-	-	-	-	8,426	2	4	-	-	-
New £. 5 per Cent. Annuities	-	-	-	-	21,562	9	8	-	-	-
New £. 2. 10. per Cent. Annuities	-	-	-	-	99,008	17	4	-	-	-
Sinking Fund, 2½ per Cent. Annuities	-	-	-	-	6,906	14	7	-	-	-
Exchequer Bonds of 1853, 16 Vict. c. 23	-	-	-	-	10,457	10	-	-	-	-
Savings Banks Annuity, 26 Vict. c. 25	-	-	-	-	720,000	-	-	-	-	-
								21,866,744	17	1
<i>Ireland:</i>										
£. 3 per Cent. Consolidated Annuities	-	-	-	-	182,137	12	6	-	-	-
£. 3 per Cent. Reduced Annuities	-	-	-	-	3,540	5	11	-	-	-
New £. 3 per Cent. Annuities	-	-	-	-	928,996	17	4	-	-	-
New £. 5 per Cent. Annuities	-	-	-	-	125	-	-	-	-	-
New £. 2. 10. per Cent. Annuities	-	-	-	-	77	-	-	-	-	-
								1,114,876	15	9
					£.			22,981,621	12	10
Deduct,—Interest of Stock purchased on account of Donations and Bequests, applied to the purchase of additional Stock (<i>vide</i> p. 63)								27,650	9	11
					£.			22,953,971	2	11
Interest of the Government Debt to the Bank of England:										
1st. Original Capital:										
1694: Act 5 & 6 Will. & Mary,	£.	s.	d.	£.	s.	d.				
c. 20	-	-	-	1,200,000	-	-				
1708: Act 7 Anne, c. 7	-	-	-	400,000	-	-				
1742: Act 15 Geo. 2, c. 13	-	-	-	1,600,000	-	-				
							3,200,000	-	-	
2d. Capital purchased of the South Sea Company:										
1721: Act 8 Geo. 1, c. 21, Residue of Capital of £. 4,000,000 purchased of the South Sea Company	-	-	-	-			3,328,300	-	-	
3d. Other Advances to Government:										
1716: Act 3 Geo. 1, c. 8, Balance of £. 2,000,000 of Exchequer Bills cancelled	-	-	-	500,000	-	-				
1727: 1 Geo. 2, c. 8, Advance to Government	-	-	-	1,750,000	-	-				
1728: 2 Geo. 2, c. 3 - ditto	-	-	-	1,250,000	-	-				
1746: 19 Geo. 2, c. 6, Exchequer Bills delivered up to be cancelled	-	-	-	986,800	-	-				
TOTAL, bearing Interest at £. 3 per Cent. per Annum	-	-	-	-	£.	11,015,100	-	330,453	-	-
								330,453	-	-
Interest of the Government Debt to the Bank of Ireland:					£.	s.	d.			
1783: Act 21 & 22 Geo. 3, c. 16 (Irish Currency, £. 600,000)				553,846	3	1				
1797: Act 37 Geo. 3, c. 50 - (ditto - £. 500,000)				461,538	9	3				
1808: Act 48 Geo. 3, c. 183 - (ditto - £. 1,250,000)				1,153,846	3	1				
1821: Act 2 Geo. 4, c. 72 - (ditto - £. 500,000)				461,538	9	3				
TOTAL, bearing Interest at £. 3 per cent. per annum, per Act 28 Vict. c. 16	-	-	-	-	£.	*2,630,769	4	60,836	10	9
								78,923	1	6
MANAGEMENT of Funded Debt in Great Britain; Charge for one Year, ended 5th April 1865, on the Capital of the Unredeemed Debt, as it stood on the 5th April 1864 (Annuities for Terms of Years, being computed at 10 years' purchase, to make a nominal Capital), per Act 24 V. c. 3 (<i>vide</i> next page)								196,451	3	1
								196,248	3	3
MANAGEMENT of Funded Debt in Ireland*										
								11,176	8	3
MANAGEMENT (by the Bank of England) of the Unfunded Debt in Exchequer Bills, one Year to 30th November 1865, per Act 25 V. c. 3								881	19	2
								765	5	2
					£.	23,542,593	15	23,421,302	5	10

* Under the provisions of the Act 28 Vict. c. 16, the interest on the capital of the Government Debt to the Bank of Ireland has been paid at the reduced rate of £. 3 per cent. per annum from 6 April 1865, and payment will be made to the Bank of Ireland from that date, in respect of their charges for the management of the Unredeemed Public Debt in Ireland. The amount paid, as above, in the year 1865-6, is for three-quarters of a year only, viz., for the quarter to 5 April 1865 at 3½ per cent. per annum, and for the half-year to 10 October 1865 at 3 per cent. per annum.

No. 28.—ACCOUNT of Sums paid in the Year ended 31st March 1866, &c.—*continued*.

NATURE AND DESCRIPTION OF DEBT.	PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.					
TERMINABLE ANNUITIES.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Life Annuities, per Acts 10 G. 4, c. 24, 3 W. 4, c. 14, and } 16 & 17 V. c. 45 - - - - - }	961,089	15	1						
Irish Life Annuities, under various Acts - - - - -	22,286	10	-						
Exchequer Annuities, - ditto - - - - -	12,123	17	-						
				995,500	2	1	1,025,157	14	6
Annuities for Terms of Years: viz. :—									
Per Acts 10 G. 4, c. 24, 3 W. 4, c. 14, and 16 & 17 V. c. 45	63,248	5	6						
Per Acts 18 V. c. 18, 23 & 24 V. c. 109, 25 & 26 V. c. 78, } 26 & 27 V. c. 80, and 27 & 28 V. c. 109, expiring 5 April 1885 }	351,405	10	-						
Per Act 26 V. c. 14, and 26 V. c. 25 (Savings Banks), } expiring 5 April 1885 - - - - - }	325,000	7	2						
Per Act 25 & 26 V. c. 39, expiring 4 August 1908 (Red } Sea and India Telegraph Co.) - - - - - }	36,000	-	-						
				780,654	2	8	805,822	14	3
Naval and Military Pension Annuity, per Act 4 G. 4, c. 22, expiring 5 April 1867	585,740	-	-	585,740	-	-	585,740	-	-
	£.			2,361,894	4	9	2,416,720	8	9

No. 29.—AN ACCOUNT explanatory of the SUMS paid for MANAGEMENT of the PUBLIC FUNDED DEBT in Great Britain, in the Year ended 31st March 1866.

UNREDEEMED CAPITAL, in Great Britain, as it stood on the 5th April 1864:—

	£.	s.	d.
New Annuities, at £. 2½ per Cent.	3,950,162	11	4
Consolidated Annuities, £. 3 per Cent.	392,632,679	1	2
Reduced Annuities - - ditto	108,512,460	4	2
New Annuities - - - ditto	196,457,208	17	9
New £. 3½ per Cent. Annuities	240,746	6	4
New £. 5 per Cent. Annuities	431,103	15	11
Annuities for terms of years	748,728	-	-
Annuities expiring in 1885 -	6,341,293	12	6
Red Sea Telegraph Annuities	360,000	-	-
	£.	709,674,382	9 2

CHARGE FOR MANAGEMENT on the above Capital for the year to 5th April 1865:—

	£.	s.	d.
On £. 600,000,000 - - at the rate of £. 300 per million - - -	180,000	-	-
109,674,382 9 2 ditto - £. 150 ditto - - - - -	16,451	3	1
	196,451	3	1

MANAGEMENT OF EXCHEQUER BILLS by the Bank of England, for one Year to 30 November 1865, per Act 25 V. c. 3:

On £. 8,819,600, at the rate of £. 100 per million - - - - -	881	19	2
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AMOUNT paid to the Bank of England - - - £.	197,333	2	3
Expenses of the National Debt Office (per Account No. 46) - - -	15,510	-	-
£.	212,843	2	3

Note.—The charge for management of the Debt by the Bank of England is now paid to the Bank in gross, as directed by the Act 24 Vict. c. 3, and at the reduced rates therein authorised; and the deductions formerly made from the gross charge are paid to the account of the Exchequer under the Heads of Stamps and Miscellaneous Revenue, in accordance with the 4th section of the said Act.

No. 30.—AN ACCOUNT of the SUMS paid for INTEREST of EXCHEQUER BILLS and EXCHEQUER BONDS, in the Year ended 31st March 1866, and of the future Annual Charge for the same.

					PAYMENTS in the Year ended 31 March 1866.	FUTURE ANNUAL CHARGE.
					£. s. d.	£. s. d.
INTEREST of Exchequer Bonds, charged on the Consolidated Fund (per Acts 25 Vict. c. 13, and 27 & 28 Vict. c. 74)					64,750 - -	87,250 - -
Interest of Exchequer Bills (formerly Supply Exchequer Bills) charged on the Consolidated Fund, per Act 24 Vict. c. 5					264,049 18 3	182,750 - - (Estimated.)
Interest of Exchequer Deficiency Bills issued to make good the deficiency of the Consolidated Fund (per Act 57 Geo. 3, c. 48), viz.:					£. s. d.	
Paid in Quarters ended:						
30th June 1865					nil.	
30th September 1865					nil.	
31st December 1865					nil.	
31st March 1866					nil.	
					- - -	- (uncertain).
					£. 328,799 18 3	270,000 - -

No. 31.—AN ACCOUNT of the SUM appropriated to the Charge of the CIVIL LIST, in the Year ended 31st March 1866, and of the future Annual Charge for the same.

					PAYMENTS in the Year ended 31 March 1866.	FUTURE ANNUAL CHARGE.
					£. s. d.	£. s. d.
Sum appropriated out of the Consolidated Fund, on account of the 1st, 2d, 3d, 4th and 6th Classes					385,000 - -	385,000 - -
Charge for Pensions granted per Act 1 Vict. c. 2 (Class 5)					21,498 5 1	21,600 - -
					£. 406,498 5 1	406,600 - -

No. 32.—AN ACCOUNT of ANNUITIES and PENSIONS paid out of the CONSOLIDATED FUND in Great Britain and Ireland, in the Year ended 31st March 1866, and of the future ANNUAL CHARGE for the same.

NAMES OF PERSONS.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE			
	Act.	Cap.	£.	s.	d.	£.	s.	d.	
ANNUITIES to the Royal Family :									
The Trustees of His late Royal Highness Leopold George, Prince of Saxe Coburg (King of the Belgians) to 10 Oct. 1865	56 G. 3	24	*37,500	-	-	-	-	-	
* Of this Sum 27,000 l. has been repaid to the Exchequer, vide p. 35.									
Her Royal Highness the Duchess of Cambridge - - -	58 G. 3	24	6,000	-	-	103,000	-	-	
- - -	1 G. 4	108							
Her Royal Highness the Princess Augusta, Duchess of Mecklenburgh Strelitz - - -	6 & 7 V.	25	3,000	-	-				
His Royal Highness the Duke of Cambridge - - -	13 & 14 V.	77	12,000	-	-				
Her Royal Highness the Princess Mary of Cambridge - -	13 & 14 V.	77	3,000	-	-				
Her Royal Highness the Princess Royal (Crown Princess of Prussia) - - -	20 & 21 V.	2	8,000	-	-				
Her Royal Highness the Princess Alice Maud Mary (Princess Frederick William Louis of Hesse) - - -	24 V.	15	6,000	-	-				
His Royal Highness Albert Edward, Prince of Wales -	26 V.	1	40,000	-	-				
Her Royal Highness the Princess of Wales - - -	26 V.	1	10,000	-	-				
His Royal Highness the Prince Alfred Ernest Albert (£. 15,000 per annum, payable from 6 Aug. 1865) - - -	29 V.	8	-	-	-				
Her Royal Highness the Princess Helena Augusta Victoria (£. 6,000 per annum, payable from date of Marriage) - -	29 V.	7	-	-	-				
PENSIONS for NAVAL and MILITARY SERVICES :									
	Duration of the Grant.								
Lord Rodney - - - - -	33 G. 3	77	1,000	-	-	37,997	9	-	
Dowager Lady Rodney - - - - -			{ - - To all and every the Heirs male to whom the Title of Lord Rodney shall descend - - - }	1,000	-				-
Viscount Duncan (now Earl of Camperdown) - - - - -	For Life - - - - -	38 G. 3	22	2,000	-				-
- - - - -	- - - - -	38 G. 3 (I.)	70	997	9				-
Earl Morley, in trust for Earl Amherst - - - - -	{ - - To the Representatives of Jeffery, Earl Amherst - - - - }	43 G. 3	159	3,000	-				-
Viscount St. Vincent - - - - -	{ - - To the present Viscount and his Successor - - - }	46 G. 3	50	2,000	-				-
- - - - -	- - - - -	4 G. 4	92	1,000	-				-
Earl Nelson - - - - -	{ - - To whom the Title of Earl Nelson shall descend - - - }	46 G. 3	146	3,500	-				-
Frances Elizabeth, Countess Nelson - - - - -				1,500	-				-
The Duke of Wellington - - - - -	{ - - To the present Duke and his Successor - - }	50 G. 3	8	2,000	-				-
- - - - -	- - - - -	52 G. 3	37	2,000	-				-
Viscount Combermere - - - - -	{ - - To the present Viscount and next Heir male on whom the Title shall descend - - - }	54 G. 3	163	2,000	-				-
Viscount Exmouth - - - - -	{ - - To the Heirs male on whom the Title shall descend - - - }	54 G. 3	164	2,000	-				-
Lord Seaton - - - - -	{ - - To the present Baron and next Heir male who may succeed to the Title - - - }	3 V.	11	2,000	-	-			
Lord Keane - - - - -	{ - - To the present Baron and his Successor - - }	4 V.	1	2,000	-	-			
Lord Hardinge - - - - -	{ - - To the present Viscount and next Heir male who may succeed to the Title - - - }	9 & 10 V.	31	3,000	-	-			
Lord Gough (2,000 l. per annum) - - -	{ - - To the present Baron and two next Heirs male who may succeed to the Title - - - }	9 & 10 V.	32	{ 1,000 - - Moiety while receiving a Pension of 2,000 l. from the Revenues of India.					
Lord Raglan - - - - -	{ - - To the present Baron and next Heir male who may succeed to the Title - - - }	18 & 19 V.	64	2,000	-	-			
Lady Raglan - - - - -	For Life - - - - -	18 & 19 V.	64	1,000	-	-			
Sir William F. Williams, Bart. - - -	- ditto - - - - -	19 & 20 V.	30	1,000	-	-			
Sir Henry Marshman Havelock, Bart. - -	- ditto - - - - -	21 V.	2	1,000	-	-			
Lady Havelock - - - - -	- ditto - - - - -			1,000	-	-			
Carried forward - - -			£.	163,497	9	-	140,997	9	-

No. 32.—ACCOUNT of the Annuities and Pensions paid out of the Consolidated Fund, &c.—*continued.*

NAMES OF PERSONS.		By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.		
		Act.	Cap.	£.	s.	d.	£.	s.	d.
Brought forward - -		-	-	163,497	9	-	140,997	9	-
PENSIONS for CIVIL SERVICES :		Duration of the Grant.							
Granville John Penn - - - -	{-- To the Heirs of Wm. Penn for ever - -}	30 G. 3	46	4,000	-	-	12,000	-	-
Lord Colchester - - - -	For his Life - -	57 G. 3	47	3,000	-	-		-	-
Viscount Canterbury - - - -	- - - - -	2 & 3 W. 4	109	1,979	7	7		-	-
(To 5th September 1865, since which date he has received Compensation for the abolished Office of Registrar of the Prerogative Court of Canterbury.)								-	-
Viscount Eversley - - - -	For his Life - -	20 V.	9	4,000	-	-			
Countess of Elgin and Kincardine - - - -	- - - - -	27 & 28 V.	31	1,000	-	-			
First Class (Four, at £. 2,000):									
Lord Glenelg - - - -	(suspended)	4 & 5 W. 4	24	2,000	-	-	4,000	-	-
The Right Hon. Sir George Grey - - - -				-	-	-		-	-
The Right Hon. Benjamin Disraeli - - - -				2,000	-	-		-	-
Lord Monteagle (from 6 July 1865) - - - -				1,000	-	-		-	-
Second Class (Two, at £. 1,400):									
(Two vacant) - - - -	- - - - -	-	-	-	-	-	-	-	-
Third Class (Four, at £. 1,200):									
The Right Hon. Stephen Rumbold Lushington - - - -	(suspended)	4 & 5 W. 4	24	1,500	-	-	2,700	-	-
The Right Hon. Sir George Clerk, Bart. - - - -				1,200	-	-		-	-
Vice Admiral Lord Clarence E. Paget - - - -				-	-	-		-	-
(One vacant) - - - -				-	-	-		-	-
Fourth Class (Six, at £. 1,000):									
The Right Hon. H. U. Addington (late U. S. S. Foreign Dept.) - - - -	(Receives also a Diplomatic Pension of 900 l. per annum: vide p. 49.)	57 G. 3 and 4 & 5 W. 4	65 and 24	600	-	-	1,600	-	-
Admiral W. A. B. Hamilton (late Second Secretary of the Admiralty) - - - -				1,000	-	-		-	-
(Four vacant) - - - -				-	-	-		-	-
Heather, John - - - -	{Officers of the late African Com. pany - -}	1 & 2 G. 4	28	100	-	-	230	-	-
Sewell, William B. - - - -				130	-	-		-	-
Earle, Percival H., Officer of the late Lottery Office. - -	-	4 G. 4	60	133	6	8	133	6	8
Carried forward - - - £.				187,140	3	3	161,660	15	8

No. 32.—ACCOUNT of the Annuities and Pensions paid out of the Consolidated Fund, &c.—*continued.*

NAMES OF PERSONS.		By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE		
		Act.	Cap.	£.	s.	d.	£.	s.	d.
Brought forward - - -		-	-	187,140	3	3	161,660	15	8
Frederick, Arthur - - - - -	Officers of the late Exchequer in England - - - }	-	-	141	-	-	850	-	-
Glasse, William B. - - - - -		-	-	108	-	-			
Nottidge, Charles - - - - -		4 W. 4	15	260	-	-			
Penwarne, John - - - - -		-	-	291	-	-			
Taylor, Henry - - - - -		-	-	50	-	-			
Wm. D. Delap, late Chief Clerk in the Irish Exchequer Office in London - - - - -		54 G. 3	83	248	6	-	3,379	1	
The Earl of Roden, late Auditor-General of the Exchequer, Ireland - - - - -		57 G. 3 3 G. 4	84 56	2,698	5	4			
William Johnston - late Clerk -	Military Audit Office, Ireland - - - }	-	-	43	2	8			
Thomas James Quinton ditto -		-	-	55	-	-			
Jacob M. Wanty - - ditto -		3 G. 4	56	124	10	-			
Robert Douglas - - ditto -		-	-	32	6	-			
George Archdall, Commissioner of late Board of Works, Ireland - - - - -		5 G. 4	23	177	11	8			
PENSIONS for JUDICIAL SERVICES:									
Lord Brougham and Vaux, late Lord Chancellor - - -		39 G. 3	110	5,000	-	-	44,884	12	
Lord St. Leonards - - - - ditto - - - - -				5,000	-	-			
Lord Cranworth - - - - - ditto - (to 7 July 1865) (suspended)				2 & 3 W. 4	111	2,525			
Lord Chelmsford - - - - - ditto - - - - -		-	-	5,000	-	-			
Lord Westbury - - - - - ditto - (from 8 July 1865)		-	-	2,474	4	6			
The Right Hon. Joseph Napier, late ditto, Ireland - -		40 G. 3	69	3,692	6	-			
The Right Hon. Francis Blackburn, ditto - ditto - -		40 G. 3	69	3,692	6	-			
Sir John Taylor Coleridge, late Puisne Judge, Queen's Bench		-	-	3,500	-	-			
Sir Hugh Hill - - - - - ditto - - - - -		-	-	3,500	-	-			
Lord Wensleydale, late Baron, Court of Exchequer - -		39 G. 3 53 G. 3 6 G. 4	110 153 84	3,500	-	-			
Sir Edward V. Williams, late Puisne Judge, Common Pleas, (from 8 February 1865) - - - - -		-	-	3,179	3	4			
Sir James Wigram, late Vice-Chancellor - - - - -		5 V.	5	3,500	-	-			
Charles Heneage Elsley, late Judge, County Court (to 30 September 1865) - - - - -		15 & 16 V.	54	600	-	-			
Serjeant H. Storks - - ditto - - - - -		"	"	1,000	-	-			
John Jones - - - - ditto - - - - -		"	"	800	-	-			
Serjeant James Manning - ditto - - - - -		"	"	1,000	-	-			
William Walker - - ditto - - - - -		"	"	800	-	-			
John Tyrrell - - - ditto - - - - -		"	"	800	-	-			
Uvedale Corbett - - ditto (from 20 September 1865)		"	"	223	18	3			
Carried forward - - -				£.	241,156	18 6	215,974	9	

No. 32.—ACCOUNT of the Annuities and Pensions paid out of the Consolidated Fund, &c.—*continued.*

NAMES OF PERSONS.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.		
	Act.	Cap.	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	241,156	18	6	215,974	9	4
Pensions for Judicial Services—continued.								
The Hon. John Richards, late Baron, Court of Exchequer, Ireland - - - - -	40 G. 3.	69	2,400	-	-	8,036	5	4
Acheson Lyle, late Master in Chancery - - - - -	13 & 14 V.	51	500	-	-			
Viscount Avonmore, late Principal Registrar, Court of Chan- cery, Ireland - - - - -	4 G. 4	61	4,199	19	-			
John Brennan - ditto - - - ditto (to 10 Oct. 1865)	6 & 7 W. 4	74	714	7	9			
Mervyn Stewart, late Second Clerk, or Lord Treasurer's Re- membrancer - - - - -	5 & 6 W. 4	55	575	10	4			
John Stéwart, for Life of Mervyn Stewart, late Deputy to Lord Treasurer's Remembrancer - - - - -	-	-	298	7	8	4,060	-	-
John Stewart (for Life), late Secondary in the Office of Second Clerk, or Lord Treasurer's Remembrancer - - - - -	-	-	62	8	4			
John Gibson, late Assistant Barrister, County Antrim - - -	-	-	733	6	8			
Hon. John Plunket ditto - - - Meath - - - - -	-	-	466	13	4			
Jonathan Henn - - ditto - - - Donegal - - - - -	-	-	733	6	8			
John Richard Corballis ditto - - - Kilkenny - - - - -	-	-	660	-	-	-	-	-
Theophilus Jones - - ditto - - - Down - - - - -	21 & 22 V.	88	733	6	8			
Richard Nun - - - ditto - - - Tyrone - (to 1 October 1865) - - - - -	-	-	551	19	10			
Robert Tighe - - - ditto - - - Limerick - - - - -	-	-	733	6	8			
John Howley - - - ditto - - - Tipperary } (dead) - - - - - (from 26 March 1865) - - - - -	-	-	868	17	9			
HEREDITARY PENSIONS, transferred from GROSS REVENUES :								
The Duke of Marlborough - - - - -	-	-	4,000	-	-	7,360	-	-
The Heirs of the Duke of Schomberg - - - - -	19 & 20 V.	59	2,160	-	-			
The Earl of Bath - - - (moiety) - - - - -	-	-	1,200	-	-			
MISCELLANEOUS PENSIONS :								
The Servants of her late Majesty Queen Charlotte - - -	59 G. 3	22	683	16	8	1,393	1	-
— his late Majesty George the Third - - - - -	1 G. 4	109	589	4	4			
— her late Majesty Queen Caroline - - - - -	3 G. 4	98	195	-	-			
Pensions formerly on the Civil List of their late Majesties George the Fourth and William the Fourth, the Hereditary Revenues of Scotland, and 4½ per Cent. Duties - - - - -	1 & 2 V.	95	24,514	-	2	22,000	-	-
The Trustees of Mrs. Sarah Hamilton and her Children - -	37 G. 3	62	625	-	8			
Annuities granted in Ireland - - - - -	39 G. 3	65	184	12	4			
Mary Anne Forster (now Tomes), late Housemaid, House of Lords, Ireland, for loss of emoluments by the Union - - -	40 G. 3 2 & 3 W. 4 40 G. 3	34 110 50	18	-	10	7,418	14	2
Persons who suffered by the Rebellion in Ireland, in 1798 - -	40 G. 3	49	74	12	-			
Pensions formerly on the Civil List, Ireland - - - - -	1 & 2 V.	95	6,688	16	6			
			£.	296,321	12 8	266,242 9 10		

No. 33.—AN ACCOUNT of the SALARIES and ALLOWANCES paid out of the CONSOLIDATED FUND in the Year ended 31st March 1866, and of the future ANNUAL CHARGE for the same.

GREAT BRITAIN.		By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.		
HOUSE OF COMMONS:		Act.	Cap.	£.	s.	d.	£.	s.	d.
The Right Honourable John Evelyn Denison, Speaker	-	4 & 5 W. 4	70	5,000	-	-	6,200	-	-
Lord Charles Russell, Sergeant-at-Arms	-	12 & 13 V.	72	1,200	-	-			
EXCHEQUER:									
The Right Honourable Lord Monteagle, Comptroller-general (to 5 July 1865)	-	4 W. 4	15	1,000	-	-	-	-	-
EXCHEQUER AND AUDIT OFFICE:									
Edward Romilly, Chairman of the Board of Audit (to 26 April 1865)	-	46 G. 3	141	461	10	9	5,600	-	-
Sir William Dunbar, Bart., ditto (from 2 May 1865), and Comptroller-General of the Exchequer (from 6 July 1865)	-	28 & 29 V.	93	1,267	17	1			
Henry Arbuthnot (to 26 April 1865)	-	46 G. 3	141	369	4	7			
Richard Vaughan Davis	-	"	"	1,200	-	-			
William Leader Maberly	-	"	"	1,200	-	-			
Charles Z. Macaulay (from 2 May 1865)	-	"	"	814	5	9			
LUNACY COMMISSION:									
Dr. R. Nairne	-	8 & 9 V.	100	1,500	-	-	9,800	-	-
S. Gaskell	-	"	"	1,500	-	-			
John Forster	-	"	"	1,500	-	-			
W. G. Campbell	-	"	"	1,500	-	-			
James Wilkes	-	"	"	1,500	-	-			
R. W. Lutwidge	-	"	"	1,500	-	-			
The Hon. W. C. Spring Rice, Secretary (to 10 Dec. 1865)	-	"	"	765	10	4	-	-	-
Charles Palmer Phillips - ditto - (from 11 Dec. 1865)	-	"	"	34	9	8			
Travelling Expenses of the Commissioners (to 31 March 1865)	-	"	"	421	3	-			
On account of the Salaries of Clerks	-	"	"	400	-	-	400	-	-
<i>Note.</i> —The remainder of the Salaries of the Clerks, &c., and the Contingent Expenses of the Commission, are voted in Class II., Civil Service Estimates. The Travelling Expenses also have now been transferred to the same Vote.									
SCOTCH CLERGY:									
Augmentation of Stipends to Scotch Clergy	-	50 G. 3	84	17,039	19	10	17,039	19	10
	-	4 G. 4	79						
	-	17 & 18 V.	94						
CLERGY, WEST INDIES:									
Salaries of the Ecclesiastical Establishment in the West Indies	-	6 G. 4	88	20,300	-	-	20,300	-	-
ISLE OF MAN:									
Salaries, &c., Civil Government of the Isle of Man	-	16 & 17 V.	107	13,933	8	11	13,000	-	-
	-	17 & 18 V.	94						
INSPECTORS OF ANATOMY:									
Dr. G. Cursham (England)	-	-	-	100	-	-	900	-	-
Charles Hawkins (ditto)	-	-	-	100	-	-			
Incidental Expenses (ditto)	-	-	-	558	2	6			
Dr. Andrew Wood (Scotland)	-	-	-	100	-	-			
Incidental Expenses (ditto)	-	-	-	48	-	-			
COMPENSATIONS UNDER THE COPYRIGHT ACT:									
The University of Aberdeen	-	-	-	320	-	-	3,029	1	10
The University of St. Andrews	-	-	-	630	-	-			
The University of Edinburgh	-	-	-	575	-	-			
The University of Glasgow	-	-	-	707	-	-			
King's Inns Library, Dublin	-	-	-	433	6	8			
Sion College	-	-	-	363	15	2			
Carried forward		-	-	£.	78,342	14 3	76,269	1 8	

No. 33.—ACCOUNT of the Salaries and Allowances paid out of the Consolidated Fund, &c.—*continued.*

	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.			
	Act.	Cap.	£.	s.	d.	£.	s.	d.	
GREAT BRITAIN—continued.									
Brought forward - - -	-	-	78,342	14	3	76,269	1	8	
MISCELLANEOUS:									
Salaries formerly charged on the Hereditary Revenues of Scotland, viz.:—									
The High Commissioner to the General Assembly of the Church of Scotland - - - - -	-	-	2,000	-	-	6,000	8	4	
The General Assembly, Church of Scotland, for Itinerant Preachers - - - - -	-	-	2,000	-	-				
The Procurator, for Salaries of Officers, Church of Scotland - - - - -	-	-	1,100	-	-				
The office of Heritable Usher of Scotland - - - - -	2 & 3 W. 4	116	242	15	-				
Six Trumpeters - - - - -	-	-	100	18	-				
Hereditary Keeper, Deputy Keeper, and Porter, Holyrood House - - - - -	-	-	133	5	4	83	-	-	
Officers of the Order of the Thistle - - - - -	-	-	423	10	-				
The Right Honourable William Beresford, Keeper of the Tennis Court - - - - -	"	"	83	-	-	83	-	-	
I R E L A N D.									
LORD LIEUTENANT:									
His Excellency the Lord Lieutenant - - - - -	2 & 3 W. 4	116	20,000	-	-	20,000	-	-	
MAYNOOTH COLLEGE:									
The President, Vice-President, Officers, and Professors of the College of Maynooth - - - - -	8 & 9 V.	25	6,000	-	-	26,360	-	-	
Sundry Allowances to Students of the College of Maynooth - - - - -			20,360	-	-				
QUEEN'S COLLEGES:									
Belfast - - - - - £. 7,000 - - -	8 & 9 V.	66	21,000	-	-	21,000	-	-	
Cork - - - - - £. 7,000 - - -									
Galway - - - - - £. 7,000 - - -									
INSPECTORS OF ANATOMY:									
Sir James Murray, M. D. - - - - -	2 & 3 W. 4	75	400	-	-	470	-	-	
William Beamish, M. D. (Province of Munster) - - -	"	"	70	-	-				
MISCELLANEOUS:									
Salaries formerly charged on the Civil List (£. 109. 3. 4. paid in England) - - - - -	2 & 3 W. 4	116	673	6	9	669	-	-	
Salaries and Expenses of the Board of Charitable Bequests - - - - -	7 & 8 V.	97	1,666	7	2	1,500	-	- (Estimated).	
Allowances to sundry Persons - - - - -	41 G. 3	32	1,045	7	8	1,045	7	8	
Compensations to Weighmasters of Butter - - - - -	10 G. 4	41	1,189	8	10	1,200	-	- (Estimated).	
			£.	156,830	13	-	154,596	17	8

No. 34.—AN ACCOUNT of the SALARIES and PENSIONS paid out of the CONSOLIDATED FUND in the Year ended 31st March 1866, for the DIPLOMATIC SERVICE, and of the Future Annual Charge for the same.

SALARIES AND ALLOWANCES.					PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.		
(Per Act 2 & 3 Will. 4, c. 116.)					£.	s.	d.	£.	s.	d.
France	-	Ambassador	-	-	9,028	11	-	12,476	-	11
	-	Secretary of Embassy	-	-	1,671	9	11			
	-	Second Secretary, 1st	-	-	476	-	-			
	-	Ditto - 2d	-	-	300	-	-			
	-	Military Attaché	-	-	500	-	-			
	-	Naval Attaché	-	-	500	-	-			
Turkey	-	Ambassador	-	-	9,944	15	8	13,435	18	4
	-	Secretary of Embassy	-	-	1,545	-	-			
	-	Oriental Secretary	-	-	600	-	-			
	-	Second Secretary, 1st	-	-	400	-	-			
	-	Ditto - 2d	-	-	350	-	-			
	-	Ditto - 3d	-	-	296	2	8			
Russia	-	Ambassador	-	-	8,569	6	7	10,513	19	4
	-	Secretary of Embassy	-	-	1,315	-	-			
	-	Second Secretary, 1st	-	-	329	12	9			
	-	Ditto - 2d	-	-	300	-	-			
Austria	-	Ambassador	-	-	8,586	3	11	10,234	12	3
	-	Secretary of Embassy	-	-	997	19	9			
	-	Second Secretary, 1st	-	-	400	-	-			
	-	Ditto - 2d	-	-	250	8	7			
Prussia	-	Ambassador	-	-	6,804	-	-	8,521	5	11
	-	Secretary of Embassy	-	-	1,120	-	-			
	-	Second Secretary, 1st	-	-	347	5	11			
	-	Ditto - 2d	-	-	250	-	-			
Spain	-	Envoy Extraordinary and Minister Plenipotentiary	-	-	5,073	2	11	6,368	3	2
	-	Secretary of Legation	-	-	1,056	-	-			
	-	Second Secretary	-	-	239	-	3			
United States	-	Envoy Extraordinary and Minister Plenipotentiary	-	-	5,136	10	-	7,401	7	2
	-	Secretary of Legation	-	-	1,060	-	-			
	-	Second Secretary, 1st	-	-	300	-	-			
	-	Ditto - 2d	-	-	250	-	-			
	-	Ditto - 3d	-	-	234	-	6			
	-	Naval Attaché	-	-	420	16	8			
Italy	-	Envoy Extraordinary and Minister Plenipotentiary	-	-	4,860	8	9	6,922	8	9
	-	Secretary of Legation	-	-	1,434	-	-			
	-	Second Secretary, 1st	-	-	350	-	-			
	-	Ditto - 2d	-	-	278	-	-			
Portugal	-	Envoy Extraordinary and Minister Plenipotentiary	-	-	3,766	9	5	4,989	8	10
	-	Secretary of Legation	-	-	1,038	10	1			
	-	Second Secretary	-	-	184	9	4			
Brazil	-	Envoy Extraordinary and Minister Plenipotentiary	-	-	1,790	-	9	2,659	6	10
	-	Secretary of Legation	-	-	541	17	1			
	-	Second Secretary	-	-	102	9	-			
	-	Chargé des Archives	-	-	225	-	-			
Carried forward					£.			83,522	11	6

155,000 - -
(Estimated.)

No. 34.—ACCOUNT of Salaries and Pensions of the Diplomatic Service—*continued.*

SALARIES AND ALLOWANCES— <i>continued.</i>					PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.									
					£.	s.	d.	£.	s.	d.	£.	s.	d.				
Brought forward - - -					-	-	-	83,522	11	6	155,000	-	-				
Holland -	- Envoy Extraordinary and Minister Plenipo-	- - - - -	- - - - -	- - - - -	3,925	-	-	4,973	16	8							
														Secretary of Legation - - - - -	825	-	-
														Second Secretary - - - - -	223	16	8
Sweden -	- Envoy Extraordinary and Minister Plenipo-	- - - - -	- - - - -	- - - - -	3,006	10	7	4,342	10	7							
														Secretary of Legation - - - - -	1,065	-	-
														Second Secretary - - - - -	250	-	-
														Chargé des Archives - - - - -	21	-	-
Hanover	- Envoy Extraordinary and Minister Plenipo-	- - - - -	- - - - -	- - - - -	2,725	1	4	3,777	1	4							
														Secretary of Legation - - - - -	1,052	-	-
Belgium	- Envoy Extraordinary and Minister Plenipo-	- - - - -	- - - - -	- - - - -	4,000	-	-	4,750	-	-							
														Secretary of Legation - - - - -	500	-	-
														Second Secretary - - - - -	250	-	-
Denmark	- Envoy Extraordinary and Minister Plenipo-	- - - - -	- - - - -	- - - - -	3,809	13	1	4,745	13	1							
														Secretary of Legation - - - - -	686	-	-
														Second Secretary - - - - -	250	-	-
Bavaria -	- Envoy Extraordinary and Minister Plenipo-	- - - - -	- - - - -	- - - - -	3,751	6	1	5,656	16	2							
														Secretary of Legation - - - - -	1,655	10	1
														Second Secretary - - - - -	250	-	-
Wurtemberg	- Envoy Extraordinary and Minister Plenipo-	- - - - -	- - - - -	- - - - -	2,300	-	-	3,086	-	-							
														Secretary of Legation - - - - -	500	-	-
														Second Secretary - - - - -	250	-	-
														Chargé des Archives - - - - -	36	-	-
Frankfort	- Envoy Extraordinary and Minister Plenipo-	- - - - -	- - - - -	- - - - -	3,083	-	-	3,969	6	-							
														Secretary of Legation - - - - -	712	19	6
														Second Secretary - - - - -	173	6	6
Saxony -	- Minister Plenipotentiary	- - - - -	- - - - -	- - - - -	2,103	-	11	3,026	-	11							
														Secretary of Legation - - - - -	850	-	-
														Chargé des Archives - - - - -	73	-	-
Switzerland	- Minister Plenipotentiary	- - - - -	- - - - -	- - - - -	2,525	-	-	2,925	-	-							
														Secretary of Legation - - - - -	400	-	-
Greece -	- Minister Plenipotentiary	- - - - -	- - - - -	- - - - -	3,675	-	-	4,411	19	2							
														Secretary of Legation - - - - -	455	19	9
														Second Secretary - - - - -	280	19	5
Mexico ..	- Minister Plenipotentiary	- - - - -	- - - - -	- - - - -	4,116	13	4	5,106	13	4							
														Secretary of Legation - - - - -	600	-	-
														Second Secretary - - - - -	390	-	-
Argentine Re- public.	Minister Plenipotentiary	- - - - -	- - - - -	- - - - -	3,225	-	-	3,975	-	-							
														Secretary of Legation - - - - -	500	-	-
														Second Secretary - - - - -	250	-	-
Carried forward - - - £.					138,268	8	9	155,000	-	-							

No. 34.—ACCOUNT of Salaries and Pensions of the Diplomatic Service—*continued.*

SALARIES AND ALLOWANCES—continued.								PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.		
					£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -					-	-	-	138,268	8	9	155,000	-	-
Central American Republics	} Minister Plenipotentiary - - -	- - -	- - -	- - -	615	2	1	1,045	2	1			
					430	-	-						
United Provinces of Columbia	} Minister Plenipotentiary - - -	- - -	- - -	- - -	413	15	10						
					62	18	7						
Morocco	-	Minister Plenipotentiary	-	-	-	-	-	476	14	5			
Attaché on Special Mission at Rome - - -					-	-	-	384	1	4			
New Granada - Chargé d'Affaires - - -					-	-	-	650	-	-			
Venezuela - Chargé d'Affaires - - -					-	-	-	1,351	11	5			
Peru - - - Chargé d'Affaires - - -					-	-	-	1,800	-	-			
Chile - - - Chargé d'Affaires - - -					-	-	-	1,862	17	2			
Monte Video - Chargé d'Affaires - - -					-	-	-	1,833	11	6			
Equator - - - Chargé d'Affaires - - -					-	-	-	1,695	-	-			
United Provinces of Columbia	} Chargé d'Affaires - - -	- - -	- - -	- - -	-	-	-	1,385	11	4			
					-	-	-	-	-	-	-	-	-
Persia	-	For the use of Her Majesty's Mission	-	-	-	-	-	2,204	2	-			
					£.			152,957	-	-			
PENSIONS.					DATE OF GRANT.								
(Per Act 2 & 3 Will. 4, c. 116.)													
Terrick Hamilton, Esq. - - - - -					25 Feb. - 1825	-		706	-	-	24,184	-	-
A. S. Douglas, Esq. - - - - -					15 Sept. - 1829	-		706	-	-			
E. J. Dawkins, Esq. - - - - -					30 April - 1827	-		786	-	-			
William Turner, Esq. - - - - -					14 June - 1841	-		900	-	-			
Chas. Bankhead, Esq. - - - - -					25 July - 1851	-		700	-	-			
P. Browne, Esq. - - - - -					26 May - 1853	-		700	-	-			
Rt. Hon. H. U. Addington (in addition to £. 600 at p. 42) - - - - -					5 Jan. - 1826	-	}	900	-	-			
					2 Nov. - 1833	-							
Major Gen. Sir J. Sheil - - - - -					21 Oct. - 1854	-		1,300	-	-			
Rt. Hon. Sir G. H. Seymour - - - - -					14 April - 1848	-		1,300	-	-			
Rt. Hon. Sir Richard Pakenham - - - - -					22 March - 1849	-		1,300	-	-			
Hon. Sir J. D. Bligh - - - - -					14 July - 1856	-		900	-	-			
Percy W. Doyle, Esq. - - - - -					27 Feb. - 1858	-		700	-	-			
Viscount Stratford de Redcliffe - - - - -					10 October 1812	-		1,786	-	-			
					24 July - 1830	-							
Lord Dunfermline - - - - -					28 Nov. - 1849	-		1,300	-	-			
Sir Thomas Wathen Waller, Bart. - - - - -					21 Sept. - 1858	-		700	-	-			
Hon. G. Edgecombe - - - - -					18 June - 1859	-		700	-	-			
Hon. F. R. Forbes - - - - -					1 Nov. - 1859	-		900	-	-			
Hon. H. G. Howard - - - - -					10 August 1861	-		300	-	-			
Sir Wm. Gore Ouseley - - - - (dead) - - - - -					18 Dec. - 1849	-	}	700	-	-			
					12 Dec. - 1853	-							
Sir James Hudson - - - - -					31 August 1863	-		1,300	-	-			
W. D. Christie, Esq. - - - - -					18 Nov. - 1863	-		900	-	-			
					£.								
Lord Howard de Walden - - - - -					7 Feb. - 1850	1,300	}	Suspended whilst in active em- ployment.					
Sir H. L. Bulwer - - - - -					25 April - 1855	1,700*							
Hon. Peter Campbell Scarlett - - - - -					18 Dec. - 1865	700							
Lord Napier - - - - -					8 May - 1860	700							
					18 Dec. - 1865	1,700							
					£.			172,441	-	-	179,184	-	-

Note.—The Act 2 & 3 Will. 4, c. 116, s. 5, limits the charge to £. 180,000 per annum.

* This Pension became payable from the 2d December 1865, but the amount due was not issued from the Consolidated Fund prior to the close of the financial year.

No. 35.—AN ACCOUNT of Sums paid to OFFICERS of COURTS of JUSTICE out of the CONSOLIDATED FUND in the Year ended 31st March 1866, and of the future Annual Charge for the same.

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.			
	Acts.	Cap.	£.	s.	d.	£.	s.	d.	
GREAT BRITAIN.									
SALARIES:									
COURT OF CHANCERY:									
The Right Hon. Lord Westbury, Lord Chancellor (to 7 July 1865) -	15 & 16 V.	87	3,030	18	7	39,850	-	-	
The Right Hon. Lord Cranworth - ditto - (from 8 July 1865)	"	"	2,969	1	5				
The Right Hon. Sir James Knight Bruce, Lord Justice, Court of Appeal -	"	"	6,000	-	-				
The Right Hon. Sir George J. Turner, Lord Justice, Court of Appeal -	"	"	6,000	-	-				
The Right Hon. Lord Romilly, Master of the Rolls -	14 & 15 V.	83	6,000	-	-				
The Right Hon. Sir R. T. Kindersley, Vice-Chancellor -	{ 53 G. 3 5 V.	{ 24 5	5,000	-	-				
The Right Hon. Sir John Stuart - ditto -	15 & 16 V.	87	5,000	-	-				
The Right Hon. Sir W. Page Wood - ditto -	"	"	5,000	-	-				
The Secretary of Presentations -	"	"	400	-	-				
The Secretary of Commissions -	"	"	400	-	-				
Expenses of the Office of the Clerk of Presentations -	3 & 4 W. 4	84	50	-	-				
COURT OF QUEEN'S BENCH:									
The Right Hon. Sir Alex. J. C. Cockburn, Lord Chief Justice -	{ 6 G. 4 14 & 15 V.	{ 82 41	8,000	-	-	28,000	-	-	
Sir Charles Crompton, Puisne Judge (to 30 October 1865) -	2 & 3 W. 4	116	4,037	7	2				
Sir Colin Blackburne - ditto -	"	"	5,000	-	-				
Sir John Mellor - ditto -	"	"	5,000	-	-				
Sir William Shee - ditto -	"	"	5,000	-	-				
Sir Robert Lush - ditto - (from 31 October 1865) -	"	"	962	12	10				
COURT OF COMMON PLEAS:									
The Right Hon. Sir William Erle, Chief Justice -	{ 2 & 3 W. 4 14 & 15 V.	{ 116 41	7,000	-	-	27,000	-	-	
Sir Edward Vaughan Williams, Puisne Judge (to 7 February 1865) -	2 & 3 W. 4	116	458	6	8				
Sir James Shaw Willes - ditto -	"	"	5,000	-	-				
Sir J. B. Byles - ditto -	"	"	5,000	-	-				
Sir Henry Singer Keating - ditto -	"	"	5,000	-	-				
Sir Montague E. Smith - ditto - (from 8 February 1865) -	"	"	4,541	13	4				
COURT OF EXCHEQUER:									
The Right Hon. Sir Frederick Pollock, Lord Chief Baron -	2 & 3 W. 4	116	7,000	-	-	27,000	-	-	
Sir Samuel Martin - Baron -	"	"	5,000	-	-				
Sir George W. W. Bramwell - ditto -	"	"	5,000	-	-				
Sir William Fry Channell - ditto -	"	"	5,000	-	-				
Sir Gillery Pigott - ditto -	"	"	5,000	-	-				
COURT OF PROBATE:									
The Right Hon. Sir James P. Wilde, Judge -	20 & 21 V.	{ 77 85 }	5,000	-	-	5,000	-	-	
POLICE COURTS:									
Salaries of Magistrates, Police Courts of the Metropolis (one at £. 1,500, and 22 at £. 1,200 per annum) -	2 & 3 V.	71	27,900	-	-	27,900	-	-	
MISCELLANEOUS:									
The Right Hon. Sir Stephen Lushington, Judge, High Court of Admiralty -	3 & 4 V.	66	4,000	-	-	7,425	-	-	
The Assistant Judge, Middlesex Court of Sessions -	7 & 8 V.	71	1,200	-	-				
The Preacher, Rolls Chapel, for Expenses -	1 V.	46	225	-	-				
The Clerk of the Patents -	3 & 4 W. 4	84	400	-	-				
The Clerk of the Crown -	{ 7 & 8 V. 15 & 16 V.	{ 77 87 }	1,200	-	-				
The Right Hon. Sir Laurence Peel, for attending the Meetings of the Judicial Committee of Privy Council -	3 & 4 W. 4	41	400	-	-				
Carried forward -			£.	162,175	-	-	162,175	-	-

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—*continued.*

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE		
	<i>Act.</i>	<i>Cap.</i>	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	162,175	-	-	162,175	-	-
GREAT BRITAIN— <i>continued.</i>								
Salaries— <i>continued.</i>								
SALARIES to JUDGES of COUNTY COURTS:								
Bagshawe, Henry R.	-	-	1,275	-	-	93,000	-	-
Bayley, Francis	-	-	1,575	-	-		-	-
Bevan, Charles Dacres	-	-	1,275	-	-		-	-
Birch, Thomas J.	-	-	1,275	-	-		-	-
Blair, James Kennedy	-	-	1,275	-	-		-	-
Blanshard, Wm.	-	-	1,275	-	-		-	-
Cailliard, C. F. D.	-	-	1,275	-	-		-	-
Collyer, John	-	-	1,275	-	-		-	-
Corbett, Uvedale (to 19 September 1865)	-	-	864	2	7		-	-
Dasent, J. B.	-	-	1,275	-	-		-	-
Dinsdale, Frederick	-	-	1,425	-	-		-	-
Dowling, Mr. <i>Serjeant</i> A. S.	-	-	1,575	-	-		-	-
Ellis, F.	-	-	1,275	-	-		-	-
Ellison, Thomas	-	-	1,275	-	-		-	-
Elmsley, Wm.	-	-	1,275	-	-		-	-
Espinasse, James	-	-	1,275	-	-		-	-
Everett, Edward	-	-	1,275	-	-		-	-
Falconer, Thomas	-	-	1,575	-	-		-	-
Fortescue, Matthew	-	-	1,275	-	-		-	-
Francillon, James	-	-	1,275	-	-		-	-
Fraser, John Farquhar (to 2 February 1865)	-	-	110	-	-		-	-
Furner, William	-	-	1,425	-	-		-	-
Gale, Charles James	-	-	1,275	-	-		-	-
Greene, John S. T.	-	-	1,275	-	-		-	-
Gurdon, William	-	-	1,275	-	-		-	-
Harden, J. W.	-	-	1,575	-	-		-	-
Harwood, Charles	-	-	1,275	-	-		-	-
Heath, Douglas Denon (to 17 September 1865)	-	-	1,072	-	2		-	-
Herbert, J. M.	-	-	1,275	-	-		-	-
Hulton, William Adam	-	-	1,275	-	-		-	-
Ingham, T. Hastings	-	-	1,275	-	-		-	-
Johnes, A. James	-	-	1,275	-	-		-	-
Jones, Mr. <i>Serjeant</i> H. G.	19 & 20 V.	108	1,575	-	-		-	-
Kettle, Rupert Alfred	20 & 21 V.	36	1,275	-	-		-	-
Lloyd, E. S.	28 & 29 V.	99	1,275	-	-		-	-
Lonsdale, J. J.	-	-	1,275	-	-		-	-
Marshall, T. H.	-	-	1,575	-	-		-	-
Miller, Mr. <i>Serjeant</i> R.	-	-	1,275	-	-		-	-
Owens, Edward	-	-	1,275	-	-		-	-
Parry, John Billingsley	-	-	1,275	-	-		-	-
Petersdorff, Mr. <i>Serjeant</i> C. (from 1 January 1865)	-	-	1,275	-	-		-	-
Raines, William	-	-	1,275	-	-		-	-
Riddell, Sir Walter B.	-	-	1,275	-	-		-	-
Russell, George Lake (from 18 September 1865)	-	-	417	7	9		-	-
Saunders, Charles	-	-	1,275	-	-		-	-
Skinner, Allan Maclean	-	-	1,275	-	-		-	-
Smith, Josiah William (from 26 September 1865)	-	-	391	6	1		-	-
Spooner, Wm.	-	-	1,275	-	-		-	-
Stansfeld, James	-	-	1,575	-	-		-	-
Stapylton, Henry	-	-	1,275	-	-		-	-
Stonor, Henry James (from 17 February 1865)	-	-	1,118	6	8		-	-
Taylor, John Pitt	-	-	1,575	-	-		-	-
Teed, J. G.	-	-	1,275	-	-		-	-
Temple, C.	-	-	1,275	-	-		-	-
Welford, R. G. (from 11 January 1865)	-	-	1,241	13	4		-	-
Wheeler, Dr. Thomas	-	-	1,275	-	-		-	-
Whigham, James	-	-	1,275	-	-		-	-
Whitmore, Charles Shapland	-	-	1,275	-	-		-	-
Wildman, Richard	-	-	1,275	-	-		-	-
Williams, R. Vaughan	-	-	1,275	-	-		-	-
Wilnot, Sir J. E. Eardley, Bart.	-	-	1,275	-	-		-	-
Worlledge, John	-	-	1,275	-	-		-	-
Yates, Joseph St. John	-	-	1,575	-	-		-	-
Fisher, R. T., for acting as Judge (from 3 to 16 February 1865)	-	-	46	13	4		-	-
Carried forward - - -	£.		241,836	9	11	255,175	-	-

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—continued.

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.		FUTURE ANNUAL CHARGE.		
	Act.	Cap.	£.	s. d.	£.	s. d.	
Brought forward - - -	-	-	241,836	9 11	255,175	- -	
GREAT BRITAIN—continued.							
COMPENSATIONS:							
COURT OF CHANCERY:							
Josiah Humphrys, Clerk of the Dispensations and Faculties - - -	8 & 9 V.	78	260	- -	7,681 15 -		
Frederick Newman Appleyard, Cursitor - - -	11 G. 4 & 1 W. 4.	58	210	17 8			
Philip Pensam - - ditto - - -	- " -	"	230	18 4			
Charles Knight Murray - - ditto - - - (dead) - - -	- " -	"	78	12 8			
Robert Onebye Walker - - ditto - - -	- " -	"	77	19 4			
Richard Hall Appleyard - - ditto - - -	- " -	"	102	18 8			
Philip Pensam - Acting Cursitor - - -	5 & 6 W. 4	82	170	- -			
Rev. Thomas Thurlow, Keeper and Clerk of the Hanaper* - - -	15 & 16 V.	87	4,023	- -			
James Gordon Seton - - - Deputy ditto - - -	- " -	"	442	- -			
John Holdship - - Chaff Wax - - -	9 & 10 V.	95	1,145	11 -			11,667 2 4
William Learmouth - Deputy (to 30 June 1865) - - -	11 G. 4 & 1 W. 4.	58	152	10 -			
	15 & 16 V.	87					
Robert Hand - - Sealer - - -	9 & 10 V.	95	804	10 -			
Samuel Hollyer - Deputy - - -	11 G. 4 & 1 W. 4.	58	209				
	15 & 16 V.	87					
COURT OF QUEEN'S BENCH:							
The Right Hon. the Earl of Ellenborough, Chief Clerk - - -	7 W. 4 & 1 V.	30	7,700	- -	11,667 2 4		
William Hamner - - - { Clerk of the Treasuries - - -	- " -	"	217	2 4			
	- " -	"	443	7 4			
Hon. Edward Kenyon, Clerk, Nisi { Oxford and Western Circuits - - -	- " -	"	252	- -			
Prius - - - { City of London and other Cities - - -	- " -	"	112	10 -			
George Symonds - - - { Bag-bearer to the Custos Brevium - - -	- " -	"	117	- -			
Henry George Horn - - - { Signer of the Writs (to 31 March 1865) - - -	- " -	"	92	- -			
George William Horn - - - { Clerk, Declarations - - -	- " -	"	260	- -			
Hon. H. Spencer Law - - - { Clerk, Docquets - - -	- " -	"	450	- -			
Charles Calley - - - { Clerk of the Common Bails - - -	- " -	"	370	9 8			
Peter Le Pipre - - - { Deputy Coroner, Queen's Bench Prison. - - -	- " -	"	18	- -			
Charles Chester - - - { Clerk, to late Marshal ditto - - -	- " -	"	150	- -	4,714 10 4		
William Belt - - - { Sworn Clerk in Court, Examiner, Calendar Keeper and Clerk of Grand Juries, in Crown Office. - - -	- " -	"	536	4 4			
Peter Le Pipre - - - { Sworn Clerk in Court - - -	- " -	"	197	8 8			
Duke of Grafton - - - { Comptroller of the Seals in the Courts of Queen's Bench and Common Pleas. - - -	- " -	"	843	- -			
COURT OF COMMON PLEAS:							
Thomas Hudson - - Prothonotary - - -	7 W. 4 & 1 V.	30	2,034	1 -	4,714 10 4		
Edmund Barker Ray - Secondary - - -	- " -	"	597	3 -			
Lord Wynford - - Filacer - - -	- " -	"	251	8 -			
	- " -	"	303	5 -			
Sir Pyers Mostyn, Bart. { Custos Brevium - - -	- " -	"	402	10 -			
	- " -	"	51	3 8			
	- " -	"	30	- -			
	- " -	"	294	8 2			
Sir William Eden, Bart. { For loss of right of appointment to the office of Second Prothonotary (one moiety†) - - -	- " -	"	390	15 2			
	- " -	"	49	13 9			
	- " -	"	29	2 6	266,223 9 2	279,238 16 8	
	- " -	"	8	16 11			
Charles Calvert Browning, (to 21 January 1865) - { Custos Brevium - - -	- " -	"	11	14 9			
	- " -	"	1	9 10			
	- " -	"	-	17 6			
Charles W. Brown, Clerk, Wardens Office, Fleet Prison - - -	5 V. Sess. 2	22	78	- -			
The Rev. John Saunders, Chaplain, Fleet Prison - - -	- " -	"	38	- -			
John Hasleham, Turnkey - - -	- " -	"	90	- -			
Patrick Foy, Watchman - - -	- " -	"	30	- -			
John Speed Davis, Paymaster of poor prisoners - - -	- " -	"	22	10 -			
Carried forward - - -	-	-	£.	266,223 9 2	279,238 16 8		

* In addition to £. 347. 5. 9., Compensation as late Prothonotary, Court of Pleas, Durham (*vide* p. 55), and £. 7,352. 14. 6. p. a., as Patentee of Bankrupts, London (*vide* Parliamentary Paper, No. 80, Session 1861).

† One-fourth, to 21 January 1865, and one moiety, subsequently.

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—continued.

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.					
	Act.	Cap.	£.	s.	d.	£.	s.	d.			
Brought forward - - -	-	-	266,223	9	2	279,238	16	8			
GREAT BRITAIN—continued.											
COMPENSATIONS—continued.											
COURT OF EXCHEQUER :											
Charles Bowyer, Sworn Clerk, Queen's Remembrancer's Office -	7 W. 4 & 1 V.	30	529	6	-	4,286	4	-			
Hugh Wood - - - ditto - - -	-	-	136	3	-						
William Gatty, Side Clerk, Queen's Remembrancer's Office -	-	-	174	15	-						
Robert Thompson - - - ditto - - -	-	-	45	18	-						
Richard Tallemach - - - ditto - - -	-	-	12	1	-						
Francis Henry Rich - - - ditto - - -	-	-	46	9	-						
Frank Milne - - - ditto - - -	-	-	33	-	-						
William Kelly, Agent to Side Clerks, Queen's Remembrancer's Office -	-	-	16	-	-						
John Bridges - - - (dead) - - -	-	-	82	2	8						
Thomas Gorton - - -	11 G. 4 & 1 W. 4.	58	593	1	8						
C. Meredith - - -			58	10	-						
Thomas White - - -			1,114	1	-						
Henry Burgh - - -	-	-	491	14	8						
A. Forster (to 27 October 1865) - - -	-	-	13	16	4						
C. Pantou - - -	-	-	25	-	-						
Henry Raper - - -	3 & 4 W. 4.	99	41	4	-						
R. Thompson - - -			4	17	8						
H. Wood - - -			4	17	8						
T. J. Wyld - - -			5	8	8						
R. Harrison (in perpetuity) - - -			62	9	8						
George Heneage Walker Heneage, Hereditary Chief Proclamator and Chief Usher - - -	1 5 & 16 V.	73	588	6	8						
Richard Rouse Ellicombe, Assistant ditto - - -	-	-	87	7	-						
John Henry Taylor, Patent Messenger - - -	-	-	93	18	4						
Richard Rouse Ellicombe ditto - - -	-	-	93	18	4						
Edward Simon Stephenson, Patent Messenger for South Wales - - -	-	-	13	18	4						
George Cockayne - - - ditto - North Wales - - -	-	-	13	18	4						
COURTS OF REQUESTS :											
Arnold, David - - Bailiff, St. Albans - - -	-	-	10	19	8	4,977	15	-			
Ashbrooke, Thomas - Clerk, Treasurer's Office, Liverpool - - -	-	-	73	6	8						
Bales, John - - Serjeant, Yarmouth - - -	-	-	12	12	-						
Barker, Robert - Clerk, Sheffield - - -	-	-	166	13	4						
Bellamy, Thomas - Serjeant, Grimsby - - -	-	-	30	6	4						
Booth, Henry - Serjeant, Broseley - - -	-	-	58	6	8						
Bourne, Henry Titus - Clerk, Alford - - -	-	-	22	18	8						
Boyce, Charles - Clerk, Isle of Ely - - -	-	-	23	6	8						
Chester, John - Assistant Bailiff, Watford - - -	-	-	29	14	-						
Clark, John - Bailiff, Southwark - - -	-	-	63	17	4						
Coombs, Charles - Bailiff, Middlesex - - -	-	-	57	4	8						
Cox, Samuel M. - Clerk, Exeter - - -	-	-	56	2	4						
Edmunds, George - Serjeant, Chippenham - - -	-	-	47	11	8						
Ely, Samuel - Serjeant, Tattershall - - -	-	-	12	13	-						
Emmerson, R. Joynes - Clerk, Sandwich - - -	-	-	12	-	-						
Farrant, John - Bailiff, Middlesex - - - (dead)	-	-	38	12	4						
Flather, Thomas - Bailiff, Pontefract - - -	-	-	76	-	-						
Foster, Jeremiah - Execution Officer, Middlesex - - -	-	-	72	1	-						
Gladwell, Joseph - Serjeant, Gravesend (to 30 September 1865) - - -	9 & 10 V.	95	34	11	3						
Goff, William - Beadle, Brixton - - -	-	-	60	13	4						
Goodlad, John D. - Serjeant, Horncastle - - -	-	-	31	7	-						
Grapes, George - Bailiff, Isle of Wight - - -	-	-	52	-	-						
Greenwood, William - ditto Eccleshall - - -	-	-	110	8	-						
Greeves, Henry - ditto Norwich - - -	-	-	45	12	8						
Gregory, John - ditto Tower Hamlets - - -	-	-	100	-	-						
Haines, Samuel - Bailiff, Westbury - - -	-	-	14	10	8						
Harris, William Silk - Clerk, Liverpool - - -	-	-	66	13	4						
Heath, D. D. - Judge, Bloomsbury - - -	-	-	2,609	14	8						
- County Clerk, Middlesex (from 18 Sep- tember 1865) - - -	-	-									
Hill, Reuben - - Summoning Officer, Middlesex - - -	-	-	87	5	-						
Holl, Joseph - Serjeant, Birmingham - - -	-	-	140	14	4						
Howard, William - Beadle, Exeter - - -	-	-	17	11	8						
Howis, John - Serjeant, Oldbury - - -	-	-	68	9	4						
Humphries, James - Serjeant, Chippenham (to 31 March 1865) - - -	-	-	7	17	2						
Jewison, Thomas - Bailiff, Pontefract (payable from 1 Ja- nuary 1866) - - -	-	-	-	-	-						
Keilor, John - Serjeant, Southwark - - -	-	-	79	12	-						
Keene, Frederick - ditto ditto - - -	-	-	45	11	-						
Kendall, William - Serjeant, Bradford - - -	-	-	31	18	4						
Carried forward - - -	£.	-	275,074	8	8	288,502	15	8			

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—*continued.*

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.		FUTURE ANNUAL CHARGE.	
	<i>Act.</i>	<i>Cap.</i>	£.	s. d.	£.	s. d.
Brought forward - - -	-	-	275,074	8 3	288,502	15 8
GREAT BRITAIN— <i>continued.</i>						
COMPENSATIONS— <i>continued.</i>						
Courts of Requests— <i>continued.</i>						
Lane, Samuel - - Bailiff, Westbury - - - - -	-	-	16	2 -		
Lang, Henry - - Clerk, Tower Hamlets - - - - -	-	-	266	13 4		
Langley, Thomas - - Serjeant, Deal - - - - -	-	-	1	8 -		
Livick, James - - Bailiff, Ramsgate - - - - -	-	-	12	10 -		
Maude, Daniel - - Steward, Eccleshall - - - - -	-	-	259	5 -		
Mayfield, Joseph - - Serjeant, Oldbury - - - - -	-	-	72	12 8		
Mawer, Joseph - - ditto Sibsey - - - - -	-	-	22	13 4		
Merrefield, William - Beadle, Kidderminster - - - - -	-	-	66	10 4		
Molyneux, Hon. F. G. - Clerk, Manchester - - - - -	-	-	148	17 4		
Mosley, Aston N. E. - ditto Manchester - - - - -	-	-	74	8 8		
M'Donald, James - - Assistant Bailiff, Louth - - - - -	-	-	31	13 8		
Noyes, James - - Clerk, Chippenham - - - - -	-	-	45	3 8		
Noyes, John - - ditto - ditto - - - - -	-	-	45	3 8		
Parish, Henry - - Gaoler, Oldbury - - - - -	-	-	35	9 -		
Parker, John - - Judge, Sheffield - - - - -	-	-	1,239	4 -		
Partridge, Thomas - Bailiff, Wolverhampton - - - - -	-	-	11	14 -		
Paterson, John - - Assistant Beadle, Blackheath - - - - -	-	-	13	6 8		
Pearson, Archer - - Serjeant, Boston - - - - -	-	-	10	15 4		
Penney, F. H. - - Beadle, Tower Hamlets - - - - -	-	-	100	- -		
Pollock, L. A. - - Clerk, Ramsgate - - - - -	9 & 10 V.	95	25	16 -	852	4 4
Powell, William - - Clerk, Bristol - - - - -	-	-	100	- -		
Prinn, Richard - - Serjeant, Shrewsbury - - - - -	-	-	27	10 8		
Roberts, James - - Bailiff, Liverpool - - - - -	-	-	52	- -		
Sharp, George - - Beadle, Tower Hamlets - - - - -	-	-	66	13 4		
Spring, Jonathan - - Serjeant, Brigg - - - - -	-	-	14	13 4		
Staner, Joseph - - Clerk, Margate - - - - - (dead)	-	-	29	- -		
Sutton, Robert - - Beadle, Bromley - - - - -	-	-	16	14 4		
Swift, Charles - - Bailiff, Beverley - - - - -	-	-	16	13 4		
Towl, Thomas - - Serjeant, Burgh - - - - -	-	-	11	7 -		
Wand, James - - Accountant, Tower Hamlets - - - - -	-	-	133	6 8		
Webb, John - - Serjeant, Dartford - - - - -	-	-	46	- 8		
Weller, Thomas - - Beadle, Blackheath - - - - -	-	-	33	- -		
Whieldon, Isaac - - Execution Officer, Middlesex - - - - -	-	-	90	6 -		
Whittam, R. - - Bailiff, Liverpool - - - - -	-	-	52	- -		
Whiteside, Joseph - - ditto - - - - -	-	-	52	- -		
Wilkins, George - - Clerk, Warminster - - - - -	-	-	40	- -		
Willim, John - - Clerk, Wolverhampton - - - - -	-	-	126	4 -		
Wright, Jonathan - - Bailiff, Pontefract - - - - -	-	-	31	1 4		
Gibson, Thomas - - Serjeant, Nottingham - - - - -	-	-	3	7 5		
Hunt, William Oakes - Clerk of the Peace, Warwickshire - - - - -	-	-	20	3 10		
Jackson, John - - Registrar, Bury St. Edmunds, from 1 Jan. 1855 to 31 Dec. 1864 - - - - -	-	-	302	14 -		
Jeffreys, J. G. - - Registrar, Swansea - - - - -	-	-	17	14 6		
Johnson, Richard - - Registrar, Hereford - - - - -	-	-	7	3 4		
Miller, Henry - - Registrar, Norwich - - - - -	-	-	62	16 -		
Roberts, Thomas - - Serjeant, Bradford, Salop - - - - -	7 & 8 V.	96	8	18 10	450	- -
Dowding, William - - Keeper of Wilts County Gaol - - - - -	-	-	16	2 5	(Estimated).	
Edis, John - - ditto Cambridge ditto - - - - -	-	-	4	6 2		
Green, W. - - ditto Durham County Gaol - - - - -	-	-	8	- 8		
Gully, John Geo. - - ditto Exeter Borough Gaol - - - - -	-	-	78	17 1		
Jewison, Christopher - ditto Pontefract County Gaol - - - - -	-	-	24	- 4		
Keene, John - - ditto Horsemonger-lane Gaol - - - - -	-	-	72	14 7		
Burch, Thomas - - ditto Devon County Gaol - - - - -	17 & 18 V.	115	120	- -		
MARSHALSEA PRISON:						
Joseph Rutland, Deputy Knight Marshal and Keeper of the Prison - - - - -	-	-	800	- -		
Rev. Henry Gollison, Chaplain - - - - -	5 V. Sess. 2	22	36	- -	888	- -
Charles Gaselee, Surgeon - - - - -	-	-	52	- -		
Carried forward - - -	£.		280,147	4 9	290,693	- -

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—continued.

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.		
	Act.	Cap.	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	280,147	4	9	290,693	-	-
GREAT BRITAIN—continued.								
COMPENSATIONS—continued.								
MARSHALSEA COURT :								
William Ely - - - - - Crier - - - - -	-	-	55	-	-	2,142	-	-
James Dolman - - - - - Attorney - - - - -	-	-	504	-	-			
Mark Blewers Miller - - - - - ditto - - - - -	-	-	172	-	-			
Thomas Hicks - - - - - ditto - - - - -	-	-	354	-	-			
Mark Shepard - - - - - ditto - - - - -	-	-	455	-	-			
John Pinner - - - - - Bailiff or Officer - - - - -	-	-	51	-	-			
William Raine - - - - - ditto - - - - -	-	-	14	-	-			
John Learmouth Griffiths - - - - - ditto (to 12 Aug. 1865) - - - - -	-	-	33	6	2			
Henry Herrick - - - - - ditto - - - - -	-	-	53	-	-			
William Johnson - - - - - ditto - - - - -	12 & 13 V.	101	15	-	-			
George Kirby - - - - - ditto - - - - -	-	-	101	-	-			
George Simmons - - - - - ditto - - - - -	-	-	28	-	-			
John Griffiths, junior - - - - - ditto - - - - -	-	-	50	-	-			
Frederick W. Adams - - - - - ditto - - - - -	-	-	50	-	-			
Aaron Johnson - - - - - ditto - - - - -	-	-	20	-	-			
Joshua Elliman - - - - - Clerk - - - - -	-	-	50	-	-			
George Hewlett - - - - - ditto - - - - -	-	-	50	-	-			
William Stone - - - - - ditto - - - - -	-	-	50	-	-			
William Corrie - - - - - Deputy Judge - - - - -	-	-	70	-	-			
For LOSS of POST FINES :								
His Grace the Lord Archbishop of Canterbury - - - - -	-	-	22	19	6	284	16	5
Ditto - - - - - York - - - - -	-	-	10	16	10			
The Lord Bishop of London - - - - -	-	-	10	1	5			
Ditto - - - - - Salisbury - - - - -	-	-	8	1	7			
Ditto - - - - - Durham - - - - -	-	-	7	6	2			
Ditto - - - - - Winchester - - - - -	-	-	6	14	1			
Ditto - - - - - Bath and Wells - - - - -	-	-	38	19	-			
Ditto - - - - - Ely - - - - -	-	-	34	14	8			
Ditto - - - - - Rochester - - - - -	5 & 6 W. 4	82	6	15	6			
Sir Thomas Edward Colebrooke, Bart. - - - - -	-	-	60	15	-			
The Marquis of Salisbury - - - - -	-	-	4	10	-			
The Corporation of New Windsor - - - - -	-	-	1	10	4			
William George Tyssen Daniel Tyssen, now William George Tyssen Amherst - - - - -	-	-	1	9	-			
Sir Edward Hulse - - - - -	-	-	10	4	6			
Duke of Norfolk - - - - -	-	-	56	-	2			
Earl Powis - - - - -	-	-	3	18	8			
ECCLESIASTICAL AND PREROGATIVE COURTS :								
Compensations to Officers of the late Ecclesiastical, Royal Peculiar and other Testamentary Courts - - - - -	20 & 21 V.	77 & 79	101,735	10	8	100,907	15	-
MISCELLANEOUS :								
Abraham Cann - - - Prothonotary - - - { Court of Record, } William Johnson - - - Bailiff or Gaoler (dead) { Honor of Pe- veril - - - }	12 & 13 V.	101	113	-	-	113	-	-
Thomas Bolton - - - Steward or Judge - - - { Court of Offlow, } Henry Cooper - - - Bailiff - - - { Staffordshire - - - }	15 & 16 V.	54	100	-	-	173	18	8
Henry Budd - - - ditto - - - - -			35	18	-			
William Skellett - - - Bailiff - - - { Court of Hemlingford, } Robert Whiteby Nevill Steward - - - { Warwickshire - - - }			43	-	8			
Rev. Thomas Thurlow - - - Prothonotary, Court of Pleas, Durham, (vide also p. 52) - - -	-	-	31	18	4	94	4	4
J. W. R. Wilson - - - Cursitor, Court of Chancery, County Palatine of Lancaster - - -	11 G. 4 & 1 W. 4	58	62	6	-			
C. B. Walker - - - ditto - - - ditto - - -	-	-	347	5	9	490	-	-
Joseph Davison, Cursitor, County Court, Durham - - - - -	5 & 6 W. 4 2 V.	55 16	72	11	6			
Thomas Williams, Entering Clerk - - - - -	11 G. 4 & 1 W. 4	58	72	11	6			
Elias Darby, Jun., Marshal of Assize, Isle of Ely - - - - -	6 & 7 W. 4	87	24	-	-			
Thomas Marchant, Clerk, Petty Session, Deptford - - - - -	8 & 9 V.	78	172	-	-	335	4	5
Carried forward - - - - -	-	-	385,584	14	2	395,233	18	10

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—continued.

NAMES AND OFFICES.		By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.					
		Act.	Cap.	£.	s.	d.	£.	s.	d.			
Brought forward - - -		-	-	385,584	14	2	395,238	18	10			
GREAT BRITAIN—continued.												
COURTS OF JUSTICE IN SCOTLAND:												
SALARIES:												
The Right Hon. Duncan McNeill, Lord Justice-General, and President - - - - -		-	-	4,300	-	-	42,300	-	-			
The Right Hon. John Inglis, Lord Justice Clerk and President of the Second Division - - - - -		-	-	4,500	-	-						
Charles Baillie, of Jerviswoode	Judge - - - - -	-	-	3,000	-	-						
John Cowan - - - - -	ditto - - - - -	50 G. 3.	31	3,000	-	-						
John Marshall, of Curriehill - - - - -	ditto - - - - -	2 & 3 W. 4.	36	3,000	-	-						
Sir George Deas - - - - -	ditto - - - - -	and	-	3,000	-	-						
Hercules J. Robertson, of Benholme	ditto - - - - -	17 & 18 V. -	94	3,000	-	-						
Charles Neaves - - - - -	ditto - - - - -	-	-	3,000	-	-						
James Crawford, of Ardmillan - - - - -	ditto - - - - -	-	-	3,000	-	-						
William Penney, of Kinloch - - - - -	ditto - - - - -	-	-	3,000	-	-						
Robert Macfarlane, of Ormidale	ditto - - - - -	-	-	3,000	-	-	54,385	-	-			
E. F. Maitland, of Barcaple - - - - -	ditto - - - - -	-	-	3,000	-	-						
David Mure - - - - -	ditto - - - - -	-	-	3,000	-	-						
Sundry Sheriffs of Counties - - - - -		{ 16 & 17 V.	80	18,685	11	10	35,804	17	9			
Sundry Sheriff Substitutes - - - - -		{ 17 & 18 V.	72									
		{ 16 & 17 V.	80									
Sheriff Clerks, viz.:												
George R. Forbes - - - - -	Banff - - - - -	formerly charged on the Revenue of Excise	19 & 20 V.	460	-	-	4,666	1	8			
John Taylor - - - - -	Cromarty - - - - -			78	5	8						
Thomas Barclay - - - - -	Fife - - - - -			1,050	-	-						
George Webster - - - - -	Forfar - - - - -			1,200	-	-						
Peter Henderson - - - - -	Renfrew - - - - -			1,000	-	-						
George Rutherford - - - - -	Roxburgh - - - - -			580	11	-						
John Lang - - - - -	Selkirk - - - - -			95	5	-						
Donald Taylor - - - - -	Sutherland - - - - -			202	-	-						
ANNUITIES:												
J. Ivory - - - late Judge - - - - -	- - - - -	48 G. 3	145	2,250	-	-	10,295	14	8			
Thomas Mackenzie ditto - - - - -	- - - - -	-	-	2,250	-	-						
Sundry late Sheriff Substitutes - - - - -	- - - - -	1 & 2 V.	119	3,915	1	1						
Sundry late Judges' Clerks - - - - -	- - - - -	"	86 & 118	1,820	-	-						
COMPENSATIONS:												
Sundry late Officers of the Court of Session, &c. - - - - -		various Acts	-	683	7	5	890	-	-			
Sundry late Town Clerks - - - - -		10 & 11 V.	47	208	16	-						
(Estimated.)												
I R E L A N D :												
SALARIES:												
COURT OF CHANCERY:												
The Right Hon. M. Brady, Lord Chancellor - - - - -		2 & 3 W. 4	116	3,000	-	-	25,500	-	8			
The Right Hon. T. B. C. Smith, Master of the Rolls - - - - -		4 G. 4	61	3,969	4	8						
The Right Hon. Francis Blackburne, Lord Justice, Court of Appeal - - - - -		19 & 20 V.	92	1,000	-	-						
E. Litton - - -	Master in Ordinary - - - - -	4 G. 4	61	2,769	4	8						
W. Brooke - - -	ditto - - - - -	"	"	2,769	4	8						
J. J. Murphy - - -	ditto - - - - -	"	"	2,769	4	8						
Gerald Fitzgibbon - - -	ditto - - - - -	13 & 14 V.	51	2,500	-	-						
H. Quinan - - -	Examiner in Chief - - - - -	{ 4 G. 4	61	276	18	8						
		{ 6 G. 4	30									
		{ 4 & 5 W. 4	78									
D. P. Starkey - - -	Accountant-General - - - - -	4 G. 4	61	646	3	4	27,300	-	-			
J. O'Dwyer - - -	Taxing Master (to 23 April 1865) - - - - -	-	-	299	9	-						
Thomas Reilly - - -	ditto - - - - -	11 & 12 V.	132	800	-	-						
		-	-	-	-	-						
To make good the Deficiency of the Fee Fund (paid in England) - - - - -		{ 6 & 7 W. 4	74	27,300	-	-	27,000	-	-			
		{ 13 & 14 V.	51									
		{ 19 & 20 V.	92									
(Estimated.)												
COURT OF QUEEN'S BENCH:												
The Right Hon. T. Lefroy - - Chief Justice - - - - -		-	-	5,074	9	4	21,700	-	-			
The Hon. James O'Brien - - Justice - - - - -		-	-	3,725	19	4						
The Hon. Edward Hayes - - ditto - - - - -		2 & 3 W. 4	116	3,688	12	4						
The Right Hon. J. D. Fitzgerald - ditto - - - - -		-	-	3,688	12	4						
The Salaries of the Officers and Clerks of the Court - - - - -		7 & 8 V.	107	5,568	15	8						
Carried forward - - -		£.	-	573,014	8	7	581,975	15	10			

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—*continued.*

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.			
	Act.	Cap.	£.	s.	d.	£.	s.	d.	
Brought forward - - -	-	-	573,014	8	7	581,975	15	10	
IRELAND—continued.									
Salaries—continued.									
COURT OF COMMON PLEAS:									
The Right Hon. J. H. Monahan - - - Chief Justice - - -	-	-	4,612	18	8	19,923	15	8	
The Right Hon. Nicholas Ball - - - Justice (to 15 Jan. 1865) - - -	-	-	102	9	2				
The Right Hon. William Keogh - - - ditto - - -	2 & 3 W. 4	116	3,688	12	4				
The Hon. J. Christian - - - ditto - - -	-	-	3,688	12	4				
The Right Hon. Thomas O'Hagan - - - ditto (from 2 Feb. 1865) - - -	-	-	3,411	19	4				
The Salaries of the Officers and Clerks of the Court - - -	7 & 8 V.	107	4,045	-	-				
COURT OF EXCHEQUER:									
The Right Hon. David R. Pigott - - - Chief Baron - - -	-	-	4,612	18	8	17,878	15	8	
The Hon. Fras. A. Fitzgerald - - - Baron - - -	2 & 3 W. 4	116	3,688	12	4				
The Hon. Henry G. Hughes - - - ditto - - -	-	-	3,688	12	4				
The Right Hon. Rickard Deasy - - - ditto - - -	-	-	3,688	12	4				
The Salaries of the Officers and Clerks of the Court - - -	7 & 8 V.	107	3,382	19	2				
COURT OF PROBATE:									
The Right Hon. Richard Keatinge, Judge - - - - -	20 & 21 V.	79	3,500	-	-	3,500	-	-	
LANDED ESTATES COURT:									
The Hon. Mountfort Longfield - - - Judge - - - - -	21 & 22 V.	72	2,500	-	-	7,500	-	-	
The Hon. Charles James Hargreave - - - ditto - - -			2,500	-	-				
The Hon. William Carey Dobbs - - - ditto - - -			2,500	-	-				
MISCELLANEOUS:									
Thos. F. Kelly, LL.D., Judge of the Court of Admiralty - - -	2 & 3 W. 4	116	500	-	-	500	-	-	
Chairmen of Quarter Sessions; viz.—									
County Tipperary - - - - -	Special -	{	1,400	-	-	31,450	-	-	
Cork, East Riding - - - - -			1,100	-	-				
Dublin, County - - - - -			900	-	-				
Antrim - - - - -	1st Class	{	1,100	-	-				
Armagh - - - - -			1,100	-	-				
Clare - - - - -			1,100	-	-				
Donegal - - - - -			999	3	4				
Down - - - - -			1,100	-	-				
Galway - - - - -			1,100	-	-				
Kerry - - - - -			1,100	-	-				
Kilkenny - - - - -			1,100	-	-				
Limerick - - - - -			1,100	-	-				
Londonderry - - - - -			1,100	-	-				
Mayo - - - - -			1,100	-	-				
Monaghan - - - - -			1,100	-	-				
Tyrone - - - - -			1,100	-	-				
Cavan - - - - -	2d Class	{	900	-	-				
Cork, West Riding - - - - -			900	-	-				
Fermanagh - - - - -			900	-	-				
Leitrim - - - - -			900	-	-				
Queen's - - - - -			900	-	-				
Roscommon - - - - -			900	-	-				
Sligo - - - - -			900	-	-				
Waterford - - - - -			900	-	-				
Wexford - - - - -			900	-	-				
Carlow - - - - -	3d Class	{	700	-	-				
Kildare - - - - -			700	-	-				
King's - - - - -			700	-	-				
Longford - - - - -			700	-	-				
Louth - - - - -			700	-	-				
Meath - - - - -			700	-	-				
Westmeath - - - - -			700	-	-				
Wicklow - - - - -			700	-	-				
Right Hon. Frederick Shaw, Recorder of the City of Dublin - - -	-	-	250	-	-	2,400	-	-	
Thomas Forsythe, Recorder, Borough of Cork - - -	-	-	100	-	-				
E. H. Scriven, Registrar of Judgments (to 9 Jan. 1865) - - -	13 & 14 V.	74	8	17	9				
William M'Dougal, Clerk of Writs, Appearances, and Seal - - -	13 V.	18	800	-	-				
Henry Colles, Taxing Officer in Common Law Business - - -	16 & 17 V.	55	1,000	-	-				
P. McEvoy Gartlan, Assistant ditto - - -	-	-	600	-	-				
Judges attending adjourned Assizes - - -	36 G. 3	26	553	17	-				
	40 G. 3	69							
Carried forward - - -	-	-	£.	657,737	13	4	665,128	7	2

No. 35.—ACCOUNT of Sums paid to Officers of Courts of Justice, &c.—continued.

NAMES AND OFFICES.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.					
	Act.	Cap.	£.	s.	d.	£.	s.	d.			
Brought forward - - -	-	-	657,737	13	4	665,128	7	2			
IRELAND—continued.											
COMPENSATIONS:											
COURT OF QUEEN'S BENCH:											
William Johnson, Filacer - - - - -	-	-	738	9	-	3,727	5	-			
Philip Lawless, Clerk of Appearances - - - - -	-	-	184	12	-						
John Caffrey, General Clerk (paid in England) - - - - -	-	-	334	12	-						
John S. Hamilton, ditto - - - - -	-	-	346	3	-						
Patrick William Duff, Second Clerk - - - - -	-	-	189	11	-						
John Houston, Searching Clerk - - - - -	-	-	265	18	-						
George P. Christian, ditto (to 28 January 1865) - - - - -	-	-	5	2	2						
Prowse Christian - ditto - - - - -	-	-	50	-	-						
James Mallins, Second Assistant to Clerk of Writs - - - - -	-	-	146	-	-						
Edward H. Moore, Engrossing and Copying Clerk - - - - -	-	-	106	-	-						
Garrett Moore - - - ditto - - - - -	-	-	166	-	-						
Robert F. Williams - - - ditto - - - - -	-	-	98	-	-						
Matthew Caffrey - - - ditto - - - - -	7 & 3 V.	107	115	-	-						
Thomas Williams - - - ditto (to 10 October 1865) - - - - -	-	-	90	-	-						
Luke V. Duff - - - ditto - - - - -	-	-	86	-	-						
William H. Duff - - - ditto (to 8 Apr. 1865) (paid in England) - - - - -	-	-	15	9	10						
Edward F. Moore - - - ditto - - - - -	-	-	28	-	-						
Charles F. Connolly - - - ditto (paid in England) - - - - -	-	-	44	-	-						
Arthur Bushe, Master - - - - -	-	-	56	-	-	1,870	5	4			
William Gorman Williams, Clerk in the Master's Office - - - - -	-	-	90	-	-						
Robert C. Christian, Record Assistant - - - - -	-	-	110	-	-						
Thomas Ireland, First Clerk to ditto (paid in England) - - - - -	-	-	269	-	-						
Richard Marlowe, Clerk to Clerk of the Rules - - - - -	-	-	100	-	-						
Francis Lacy, First Clerk to Pleadings Assistant - - - - -	-	-	45	-	-						
D. W. Hutcheson, Second ditto - ditto - - - - -	-	-	109	-	-						
COURT OF COMMON PLEAS:											
Christopher Carey, Assistant to General Clerk - - - - -	-	-	133	8	-				1,870	5	4
Richard F. Stack - - - ditto - - - - -	-	-	97	4	-						
Samuel Hill, Searching Clerk - - - - -	7 & 8 V.	107	227	1	-						
Joseph Mannin - ditto (to 10 October 1865) - - - - -	-	-	169	17	6						
The Hon. David Plunket, Master - - - - -	-	-	1,412	12	4						
COURT OF EXCHEQUER:											
Edmond Power, Filacer - - - - -	-	-	738	9	-	3,502	11	4			
William H. Harte, Clerk of Appearances - - - - -	-	-	276	18	4						
George Farran, Principal Assistant Clerk to Clerk of the Pleas - - - - -	-	-	357	8	-						
Richard Carey, Assistant to Filacer - - - - -	-	-	262	10	-						
William Carey - - - ditto - - - - - (dead)	-	-	107	18	-						
John Reilly, Clerk to Clerk of Negative Searches - - - - -	-	-	34	2	-						
Michael Houston, Assistant to General Clerk - - - - -	-	-	240	-	-						
Patrick Sheridan - - - ditto - - - - -	-	-	77	-	-						
Richard Patten Meares - - - ditto - - - - -	-	-	141	4	-						
William Colles, Clerk to Keeper of the Seal - - - - -	-	-	60	-	-						
A. J. Flood, Clerk in Clerk of the Pleas Office - - - - -	-	-	39	-	-						
Thomas Paye, Chief Crier - - - - -	-	-	300	-	-						
John Edward Kean, Acting Crier - - - - -	-	-	20	-	-						
Joseph Davis, Crier at Nisi Prius - - - - -	-	-	64	-	-						
William Woodlock, Registrar of Decrees - - - - -	7 & 8 V.	107	100	-	-						
Elijah Francis, Engrossing and Copying Clerk - - - - -	-	-	45	-	-						
Francis O'Farrell - - - ditto - - - - -	-	-	72	-	-						
Lewis Harty - - - ditto - - - - -	-	-	44	-	-						
Blacker Castles, junior - - - ditto - - - - -	-	-	54	-	-						
Joseph Francis - - - ditto - - - - -	-	-	20	-	-						
Maunsell W. Bedford - - - ditto - - - - -	-	-	90	-	-						
George C. Shaw - - - ditto - - - - -	-	-	44	-	-						
Henry A. Cooper - - - ditto - - - - -	-	-	34	-	-						
Edward F. Dobbin - - - ditto (paid in England) - - - - -	-	-	70	-	-						
Hugh M'Mahon - - - ditto - - - ditto - - - - -	-	-	60	-	-						
John James Cogan - - - ditto - - - ditto - - - - -	-	-	51	-	-						
Thomas M'Mahon, Chief Clerk in the Office of Clerk of the Errors - - - - -	-	-	125	-	-						
Charles J. M'Donough, Second Clerk in ditto - - - - -	-	-	80	-	-						
MISCELLANEOUS:											
The Right Hon. J. Hatchell, late Commissioner, Insolvent Debtors' Court - - - - -	20 & 21 V.	60	1,846	3	4				1,846	3	4
			£.	669,072	5 10	676,074	12	2			

No. 36. — MISCELLANEOUS SERVICES paid out of the CONSOLIDATED FUND, in the Year ended 31st March 1866, and the future ANNUAL CHARGE for the same.

DESCRIPTION OF PAYMENT.	By what Acts Granted.		PAYMENTS in the Year ended 31 March 1866.			FUTURE ANNUAL CHARGE.		
	Act.	Cap.	£.	s.	d.	£.	s.	d.
Interest and Sinking Fund on Russian Dutch Loan -	55 G. 3. 2 & 3 W. 4	115 81	74,586	5	3	120,000 - - (Estimated.)		
Interest and Sinking Fund on Greek Loan - - -	2 & 3 W. 4	121						
Towards the support of Greenwich Hospital - - -	4 & 5 W. 4	34	20,000	-	-	20,000	-	-
Secret Service, formerly charged on the Civil List - -	1 V.	2	10,000	-	-	10,000	-	-
Receiver-General, Duchy of Lancaster, Annuity in lieu of Prisage and Butlerage on Wines imported into the Ports of that County - - - - -	2 & 3 W. 4	84	803	-	-	803	-	-
Receiver-General, Duchy of Cornwall, Compensation for Loss of Duties on the Coinage of Tin - - - - -	1 & 2 V.	120	16,216	15	-	16,216	15	-
Compensation to sundry Persons for the Loss of their Offices on the Abolition of the Duties on the Coinage of Tin -			227	-	-	227	-	-
Improvement of Harbours in the Isle of Man - - -	16 & 17 V. 17 & 18 V.	107 94	1,253	16	3	—		
Moiety of the Expense of the Annual Revision of the Valuation of Rateable Property in Ireland - - -	23 V.	4						
Piers and Harbours in Ireland - - - - -	10 & 11 V.	75	1,000	-	-	11,000 - - (Estimated.)	-	-
		£.	182,511	5	8	178,246	15	-
Expenses of constructing certain Fortifications, &c. -	26 & 27 V. 27 & 28 V.	80 109	560,000	-	-	(Uncertain.)		
TOTAL PAYMENTS (including Fortifications) - - -		£.						

No. 37.—ADVANCES out of the CONSOLIDATED FUND of the United Kingdom, for the PURCHASE of BULLION, and for LOCAL PUBLIC WORKS, &c., in the Year ended 31st March 1866.

	£.	s.	d.
Bullion (Purchase of), for Coinage, 7 W. 4, c. 9 - - - - -	400,000	-	-
Compensation to Officers, Court of Exchequer, Ireland, 13 & 14 V. c. 51 - - - - -	3,748	8	8
Land Improvement, Great Britain (Inclosure Commissioners), 13 & 14 V. c. 31, and 14 & 15 V. c. 91	25,000	-	-
Land Improvement, Ireland, 12 V. c. 23, and 13 & 14 V. c. 31 - - - - -	46,000	-	-
Ditto - - - Preliminary Expenses, 10 V. c. 32 - - - - -	400	-	-
Lunatic Asylums, Ireland (Building and Support), 6 G. 4, c. 54, and 18 & 19 V. c. 109 - - -	155,357	7	11
Public Works Loan Fund, 24 & 25 V. c. 80 & 85 - - - - -	300,000	-	-
Ditto - - - Manufacturing Districts, per Act 26 & 27 V. c. 70 - - - - -	500,000	-	-
Ditto - - - Harbours, &c., per Act 24 & 25 V. c. 80 - - - - -	175,000	-	-
Valuation of Lands, Ireland, 15 & 16 V. c. 63, and 23 V. c. 4 - - - - -	11,100	-	-
Repair of Post Roads, &c., 6 & 7 W. 4, c. 116 - - - - -	500	-	-
Building Gaols, 7 G. 4, c. 74 - - - - -	10,200	-	-
New Zealand, Interest of Guaranteed Loan (due 1st July 1865), 20 & 21 V. c. 51 - - -	7,500	-	-
	£.	1,634,805	16 7

No. 38.—ACCOUNT of the PUBLIC WORKS LOAN COMMISSIONERS, showing, to 31st March 1866, the Amounts issued to the Commissioners for the purpose of making Advances, by way of Loan, under various Acts; the Amounts Advanced by the Commissioners; the Amounts paid into the Exchequer in Repayment of such Advances, and for Interest thereon; and the Balances outstanding.

ISSUES TO THE COMMISSIONERS:										ADVANCES AND REPAYMENTS, &c.										BALANCES OUTSTANDING.																																		
FOR WHAT PURPOSES ADVANCED.										Total Payments into the Exchequer, in Repayment of Principal, and for Interest thereon.										Remissions.																																		
										Amounts repaid during the Year (including Interest).					Total Amounts Advanced.					Principal.					Interest.					Total.																								
										£. s. d.					£. s. d.					£. s. d.					£. s. d.					£. s. d.																								
G R E A T B R I T A I N :										£. s. d.					£. s. d.					£. s. d.					£. s. d.					£. s. d.																								
Baths and Washhouses										3,806 18 5					58,546 - -					35,550 6 -					19,717 10 8					22,695 14 -					22,695 14 -																			
Bridges and Ferries (including Chelsea Bridge)										4,211 14 4					352,290 -					237,326 14 9					147,962 7 10					114,963 5 3					35,338 3 5					150,301 8 8														
Burial Boards										22,350 - -					683,371 -					265,747 17 10					204,844 4 -					417,623 2 2					869 18 3					418,493 - -														
Canals, Rivers, and Drainage										608 - - -					1,470,600 -					1,425,120 16 4					552,384 8 9					45,479 3 8					45,479 3 8																			
Churches and Parochial Chapels										22,885 - -					16,918 11 5					384,250 -					291,221 8 7					109,767 16 6					137,028 11 5					139,617 8 5														
Harbours, Docks, and Piers										16,500 - -					2,055 - -					640,600 -					574,711 -					13,655 6 2					52,950 14 11					52,950 14 11														
Improvements of Cities and Towns, and Battersea Park										1,000 - -					1,911 5 -					84,800 -					676,725 -					269,049 15 11					165,075 -					85,676 3 1					250,751 3 1									
Law Courts, Gaols, and other Public Buildings										19,000 - -					26,229 17 9					707,186 -					332,619 2 4					245,753 13 -					174,660 17 8					174,660 17 8														
Local Boards and Local Boards of Health										23,930 - -					28,981 18 5					451,207 -					159,828 4 10					94,445 7 6					291,378 15 2					406 10 1					291,785 5 3									
Lunatic Asylums										56,500 - -					21,123 - 9					365,997 -					115,643 10 10					88,168 14 6					251,353 9 2					251,353 9 2														
Roads (including Highland Roads and Bridges and Holyhead Roads)										17,654,878 9 9					1,069 - 11					661,270 -					533,317 12 8					285,840 14 9					14,436 7 -					113,516 - 4					114,334 13 11					228,480 14 3				
Workhouses										98,340 - -					66,738 1 9					2,875,479 -					2,463,618 14 11					867,253 8 -					41,960 5 1					1,043 9 9					412,903 14 10									
South Wales Turnpike Trusts										11,383 12 -					215,241 7 1					122,231 4 2					109,864 13 4					93,010 2 11					835 18 3					93,846 1 2														
Harbours and Passing Tolls, &c. (Act 1861)										179,300 - -					18,744 13 5					657,100 -					4,828 - 6					25,697 4 5					652,271 19 6					7 11 2					652,279 10 11									
Public Works (Manufacturing Districts) Act 1863										441,581 - -					53,617 7 10					1,310,401 -					30,001 3 4					40,060 18 3					1,280,396 16 8					127 14 3					1,980,594 10 11									
I R E L A N D :																																																						
Canals and Harbours										2,070 3 -					152,760 - -					21,350 - -					10,164 - 2					7,953 8 -					139,333 8 -																			
Law Courts, See House, Market, and Road															55,550 - -					41,150 - -					24,944 14 8					325 2 1					11,736 2 1																			
Railways										21,000 - -					87,535 10 8					2,885,300 -					1,242,294 19 6					817,467 11 10					3,404 9 1					1,146,409 9 7														
Burial Boards															667 - -					7,000 - -					1,010 - -					531 19 10					5,990 -					5,990 -														
Waterworks										10,587 7 11					272,000 - -															16,455 17 9					272,000 - -					272,000 - -														
										902,396 - -					408,881 17 10					14,549,938 7 1					8,734,498 16 7					3,944,630 7 10					28,074 12 1					5,787,364 18 5					238,512 18 4					6,040,877 16 9				

No. 39.—ACCOUNT of the Commissioners of Public Works in *Ireland*, showing, to 31st March 1866, the Amounts authorised to be advanced by way of Loan for the purposes of certain Public Works, and other Services in *Ireland*, under various Acts; the Sums actually issued, the Amounts paid into the Exchequer in Repayment of such Advances, and for Interest thereon, and the Balances of Principal and Interest remaining outstanding.

NATURE OF ADVANCES, AND ACTS.				Amounts authorised to be issued.		Advances issued from the Exchequer.		Remissions.		Payments into the Exchequer for Principal repaid, and Interest thereon.		Balances outstanding.		REMARKS.			
		£.	s.	d.	£.	s.	d.	£.	s.	d.	Principal.	Interest.	Principal.		Interest.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.		£.	s.	d.
1. Loans by late Commissioners of Public Works, 57 Geo. 3, c. 34		-	-	-	491,444	19	8	91,853	11	6	307,159	11	-	92,431	17	2	The greater part of these Advances being repayable by way of Annuity, the Balance of Principal and Interest cannot be stated.
2. Improvement of Shannon Navigation, 2 & 3 Vict. c. 61		-	-	-	294,090	-	-	-	-	-	281,453	7	2	12,636	12	10	
3. Land Improvement, preliminary Expenses, 10 Vict. c. 32		-	-	-	26,000	-	-	-	-	-	24,752	16	4	1,247	3	8	
4. River Drainage - - - ditto - - 9 Vict. c. 4		-	-	-	23,500	-	-	-	-	-	8,500	-	-	15,000	-	-	
5. Repairs of Post Roads, 6 & 7 Will. 4, c. 116		-	-	-	120,500	-	-	-	-	-	119,814	14	9	685	5	3	
6. Maintenance of Navigation Works, 19 & 20 Vict. c. 62		-	-	-	2,300	-	-	-	-	-	2,300	-	2	-	-	-	
7. Repairs of Piers and Harbours, &c., 16 & 17 Vict. c. 136		-	-	-	192	19	1	-	-	-	192	19	1	-	-	-	
		-	-	-							744,173	8	6	241,942	6	7	
		890,650	-	-				1,351,569	17	2	986,115 15 1						
8. { Public Works, 1 & 2 Will. 4, c. 33, 1 & 2 Vict. c. 88 - - - Public Works, Drainage, &c. (Loan Fund, Ireland), 6 & 7 Will. 4, c. 44 (continued by various Acts to 24 & 25 Vict. c. 85), 9 & 10 Vict. c. 108, 10 & 11 Vict. c. 106, 12 Vict. c. 23, 11 & 12 Vict. c. 51, 13 & 14 Vict. c. 31 - - - - -		-	-	-	3,570,653	16	3				-	-	2,496,410	2	10	-	
9. Employment of the Labouring Poor, including Labouchere Drainage, 9 & 10 Vict. c. 107, 10 Vict. c. 10, and 12 & 13 Vict. c. 60 - -		-	-	-	4,797,648	12	1	4,294,947	18	3	-	-	532,046	8	9	-	Repayable by way of Annuity, therefore the Balance of Principal and Interest cannot be stated.
10. Land Improvement Loans, 10 Vict. c. 32, 12 Vict. c. 23, and 13 & 14 Vict. c. 31 - - - - -		-	-	-	*1,851,000	-	-	-	-	-	-	-	1,567,986	2	3	-	
Totals		-	-	-	11,177,310	7	1	5,738,371	6	11	-	-	5,582,558	8	11	-	

W. B. Soady, Accountant.

* Of this sum, £. 1,850,682. 4. 4. has been advanced to Proprietors.

Office of Public Works, Dublin, }
26 April 1866.

[Note.—The Amount of Advances for Public Works, &c. issued out of the Exchequer in the year to 31 March 1866, and the sums paid into the Exchequer, in the same period, in respect of former Advances, are stated in detail in Accounts Nos. 37 and 27 respectively, pages 59 and 37.]

No. 40.—ACCOUNT of the PAYMASTER GENERAL (*Dublin*), showing, to 31st March 1866, the Amounts issued as Advances by way of Loan, under various Acts, for the purposes of certain PUBLIC WORKS, &c. in *Ireland* (other than those under the Management of the Commissioners of Public Works in *Ireland*); the Amounts paid into the Exchequer in Repayment of such Advances, and for Interest thereon; and the Balances of Principal remaining outstanding.

NATURE OF ADVANCES, AND ACTS.										REMARKS.							
						Advances issued from the Exchequer.	Remissions.			Payments into the Exchequer for Principal repaid, and Interest thereon.		Balances of Principal outstanding.					
							£.	s.	d.	Principal.	Interest.						
						£.	s.	d.	£.	s.	d.	£.	s.	d.			
1	Gaols and Bridewells	-	-	-	50 G. 3, c. 103, and 7 G. 4, c. 74	-	-	-	1,928	5	9	-	-	46,452	18	1	
2	Lunatic Asylums { Building Support	-	-	-	1 & 2 G. 4, c. 33, and 18 & 19 V. c. 109	-	-	-	12,183	-	-	-	-	308,970	10	6	
3		-	-	-	6 G. 4, c. 54	-	-	-	-	-	-	-	-	116,183	16	11	
4	Valuation of Lands and Tenements	-	-	-	7 G. 4, c. 62, and 6 & 7 W. 4, c. 84	-	-	-	499	18	3	-	-	31,758	14	8	
5	Police, Old Constabulary	-	-	-	3 G. 4, c. 103	-	-	-	-	-	-	-	-	1,931	10	-	
6	Building Schools	-	-	-	53 G. 3, c. 107, and 3 G. 4, c. 79	-	-	-	-	-	-	-	-	1,506	14	3	
7	Tithe Composition	-	-	-	4 G. 4, c. 99, and 2 & 3 W. 4, c. 119	-	-	-	-	-	-	-	-	227,726	16	1	
8	Public Works and Employment of the Poor	-	-	-	6 G. 4, c. 35, and 7 & 8 G. 4, c. 12	-	-	-	-	-	-	1,344	17	6	142,800	-	
9	Commissioners of Wide Streets (Dublin)	-	-	-	40 G. 3, c. 60, s. 15, and 6 G. 4, c. 128	-	-	-	-	-	-	995	11	6	231,492	9	
10	Relief of Trade	-	-	-	1 G. 4, c. 39	-	-	-	-	-	-	-	-	40,347	14	11	
11	Dunleary Harbour	-	-	-	56 G. 3, c. 62	-	-	-	-	-	-	-	-	145,254	13	10	
12	Suitors' Fund, Court of Exchequer (in aid of)	-	-	-	6 & 7 V. c. 55, and 13 & 14 V. c. 51	-	-	-	-	-	-	-	-	57,944	6	9	
						£.			14,611	4	-	2,340	9	-	1,352,370	5	6

Paymaster General's Office, Dublin Castle,
7 May 1866.

[See Note on preceding page.]

Edward Smith.

FINANCE ACCOUNTS:

No. 41 - - to - - No. 43.

Class IV.—FUNDED DEBT.

No. 41.—SINKING FUND.—AN ACCOUNT of the Actual Receipt and Expenditure of the SUMS placed in the Hands of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, on Account of the SINKING FUND, in the Year ended 31st March 1866.

D^r - - THE SAID COMMISSIONERS (On Account of the Sinking Fund) - - - C^d

	TOTAL SUMS Received.	CAPITAL STOCK placed in the Names of the Commissioners.		TOTAL SUMS Paid.	Average Price of STOCK.
ISSUES from the CONSOLIDATED FUND:					
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
To Cash, Annual Issue, per Act 16 Vict. c. 23 - - }	6,906 14 7	7,684 16 6	By Cash paid for purchases on ac- count of Sinking Fund:		
			Per Act 16 Vict. c. 23, Capital Stock, at 3 per cent. - - }	6,906 14 7	89 17 6
			Per Act 10 Geo 4, c. 27, viz.:—		
			Capital Stock, at 3 per cent. -	1,220,259 2 5	87 19 6
To Cash, Quarterly Issues, per Act, 10 Geo. 4, c. 27 }	2,622,654 8 6	1,387,058 10 9	Exchequer Bills (Principal, £. 876,600.; Interest ac- crued, £. 7,080. 15. 1.) - }	883,680 15 1	Par.
			Deficiency Bills - - -	518,714 11 -	Par.
To Cash, one Year's Interest on Capitals standing in the Names of the Commis- sioners, on account of Do- nations and Bequests - }	27,650 9 11	31,330 6 6	By Cash paid for £. 31,330. 6. 6. Capital Stock, at 3 per cent., pur- chased on account of Donations and Bequests - - - }	27,650 9 11	88 5 1
£.	2,657,211 13 -	1,426,073 13 9	£.	2,657,211 13 -	

National Debt Office, }
24 May 1866. }

A. Y. Spearman,
Comptroller General.

No. 42.—AN ACCOUNT of the Total Amount of the UNREDEEMED FUNDED DEBT, between the 31st March 1865 and the 31st March 1866; of the Debt and Charge thereof reduced thereof, as it stood on the 31st March 1866.

GREAT BRITAIN.		CAPITAL STOCK.		RATE per Cent.	ANNUAL CHARGE thereon.
		£.	s. d.		£. s. d.
On 31st March 1865.	To Unredeemed Capital - - - - -	735,818,175	3 10	- -	22,062,586 9 6½
	To Annuities, per 4 Geo. 4, c. 22, expiring 5 April 1867 - - - - -	- - - -	- -	- -	585,740 - -
	To Annuities, per 18 Vict. c. 18, and 23 & 24 Vict. c. 109, &c., expiring 5 April 1885 - - - - -	- - - -	- -	- -	680,341 7 3
	To Annuities for a limited Term of Years, per 10 Geo. 4, c. 24, and 3 Will. 4, c. 14, expiring at various periods - - - - -	- - - -	- -	- -	73,586 17 -
	To Red Sea Telegraph Company's Annuity, 25 & 26 Vict. c. 39, expiring 4 August 1908 - - - - -	- - - -	- -	- -	36,000 - -
	To Life Annuities, 48 Geo. 3, c. 142, and subsequent Acts - - - - -	- - - -	- -	- -	983,940 12 8
	To Life Annuities, 18 & 19 Geo. 3, and English Tontine Annuities, 29 Geo. 3 - - - - -	- - - -	- -	- -	12,418 12 5
	To Irish Tontine Annuities, 13 & 14, 15 & 16, and 19 & 20 Geo. 3 (Irish Acts), payable in Great Britain - - - - -	- - - -	- -	- -	12,952 5 4
To Management - - - - -		- - - -	- -	- -	211,804 13 5
TOTAL DEBT at 31st March 1865 - - £.		735,818,175	3 10	- -	24,659,370 17 7½
DEBT created or transferred from Ireland between 31st March 1865 and 31st March 1866.	To Capital transferred from the Funded Debt in Ireland to the Funded Debt in Great Britain, 5 Geo. 4, c. 53 - - - - -	972,343	14 2	3 p' cents.	29,170 6 2½
		500	- -	5 p' cents.	25 - -
	To Capitals retransferred from the Commissioners for the Reduction of the National Debt, the Dividends upon which had remained unclaimed 10 years and upwards, the same having been reclaimed by the Proprietors thereof, 56 Geo. 3, c. 60 - - - - -	39,543	5 7	3 p' cents.	1,186 5 11½
		379	10 -	2½ p' cents.	9 9 9
	To Annuities for a limited Term of Years, granted per 10 Geo. 4, c. 24 - - - - -	- - - -	- -	- -	2,170 15 -
	To Annuities (expiring 1885), granted per Acts 26 & 27 Vict. c. 80, and 27 & 28 Vict. c. 109 (Fortifications) - - - - -	- - - -	- -	- -	33,034 - -
	To Life Annuities, granted per 10 Geo. 4, c. 24, 3 Will. 4, c. 14, and 16 & 17 Vict. c. 45 - - - - -	- - - -	- -	- -	65,866 16 2
	To Contributors' Shares Tontine, 1789, increased - - - - -	- - - -	- -	- -	1,211 18 2
TOTAL DEBT created or transferred in Great Britain, between 31st March 1865 and 31st March 1866 - - £.		1,012,766	9 9	- -	132,674 11 3
GENERAL TOTAL, Great Britain - - - £.		736,830,941	13 7	- -	24,792,045 8 10½

and the CHARGE thereof, at the 31st March 1865; of the Debt and Charge thereof created in the course of that Period; and of the Total Amount of the Unredeemed Debt, and the Charge

GREAT BRITAIN.		CAPITAL STOCK.	RATE per Cent.	ANNUAL CHARGE thereon.
		£. s. d.		£. s. d.
DEBT reduced or transferred to Ireland between 31st March 1865 and 31st March 1866.	By Capital purchased with the Sinking Fund -	1,387,058 10 9	3 p' cents.	41,611 15 1½
	By Ditto per Act 16 Vict. c. 23 - - -	7,684 16 6	3 p' cents.	230 10 10½
	By Capital purchased on account of Donations and Bequests - - - - -	31,330 6 6	3 p' cents.	939 18 2½
	By Capital transferred for the purchase of Life Annuities, including 359,700 l. Stock, bought with Money received for said Annuities - -	720,532 5 1	3 p' cents.	21,615 19 -
	By Capital transferred for the purchase of Annuities for Terms of Years, including 2,850 l. Stock, bought with Money received for said Annuities	21,425 - -	3 p' cents.	642 15 -
	By Capital transferred to the Commissioners for the Reduction of the National Debt, the Divi- dends upon which had remained unclaimed 10 years and upwards, 56 Geo. 3, c. 60 - - -	58,592 11 11	3 p' cents.	1,757 15 6½
	By Capital purchased with Unclaimed Dividends, 56 Geo. 3, c. 60 - - - - -	90,000 - -	3 p' cents.	2,700 - -
	By Capital transferred for redemption of Land Tax	163,194 5 3	3 p' cents.	4,895 16 6½
	By ditto Surplus Land Tax - - - - -	15,669 10 -	3 p' cents.	470 1 8½
	By Capital transferred from the Funded Debt in Great Britain to the Funded Debt in Ireland, 5 Geo. 4, c. 53 - - - - -	900,854 8 10	3 p' cents.	27,025 12 7½
		2,500 - -	5 p' cents.	125 - -
	By Life Annuities, 10 Geo. 4, c. 24, 3 Will. 4, c. 14, and 16 & 17 Vict. c. 45, expired and unclaimed	- - - -	- -	59,080 10 8
	By Annuities for Terms of Years, 10 Geo. 4, c. 24, 3 Will. 4, c. 14, expired and unclaimed - -	- - - -	- -	19,310 5 -
	By Irish Tontines payable in London, decreased -	- - - -	- -	191 5 5
	By Management decreased - - - - -	- - - -	- -	199 2 6
	By Fractions - - - - -	- - - -	- -	- - 1
TOTAL DEBT reduced or transferred in Great Britain between 31st March 1865 and 31st March 1866 - - - - -		3,398,841 14 10	- -	180,796 8 7½
Balance due to the Public Creditor on the 31st March 1866 - - - - -		733,432,099 18 9	- -	24,399,643 9 4½
Management - - - - -		- - - -	- -	211,605 10 11
				24,611,249 - 3½
GENERAL TOTAL, Great Britain - - - £.		736,830,941 13 7	- -	24,792,045 8 10½

Note.—Under the Act 26 Vict. c. 25, s. 1 (1863), £. 24,000,000 Stock, at Three per Cent., standing in the books of the Bank of England to the credit of the Commissioners for the Reduction of the National Debt for Savings Banks, was cancelled in the books of the Bank, in the year 1863-4, and a corresponding amount written into the books of the Treasury and the Exchequer, as a charge for Savings Banks upon the Consolidated Fund; the interest of the Stock being payable half yearly (at Three per Cent. as before) to the National Debt Commissioners. This did not, however, involve any change in the amount of debt, or in the annual charge for interest.

No. 42.—Total Amount of Unredeemed Funded Debt—continued.

IRELAND.		CAPITAL STOCK.		—	ANNUAL CHARGE thereon.			
		£.	s.	d.		£.	s.	d.
On 31st March 1865.	To Unredeemed Capital - - - - -	39,950,120	14	2	-	-	1,205,095	2 10 1
	To Tontine Annuities, 13 & 14, 15 & 16, and 19 & 20 Geo. 3 (Irish Acts), payable in Ire- land - - - - -	-	-	-	-	-	9,251	4 -
	TOTAL DEBT at 31st March 1865 - - - £.	39,950,120	14	2	-	-	1,214,346	6 10 3
DEBT Increased between 31st March 1865 and 31st March 1866.	To Capital transferred from the Funded Debt in Great Britain to the Funded Debt in Ire- land, 5 Geo. 4, c. 53 - - - - -	900,854	8	10	3 p' cents.		27,023	12 7 3
		2,500	-	-	5 p' cents.		125	- -
	To Capitals re-transferred from the Commission- ers for the Reduction of the National Debt, the Dividends on which had remained unclaimed 10 Years, or upwards, the same having been reclaimed by the Proprietors, 23 & 24 Vict. c. 71 - - - - -	3,317	11	-	3 p' cents.		99	10 6 1
	To Management - - - - -	-	-	-	-	-	11,175	2 1
	Fraction - - - - -	-	-	-	-	-	-	- - 1
	TOTAL DEBT created or transferred in Ireland, between 31st March 1865 and 31st March 1866 - - - - -	£.	906,671	19	10	-	-	38,425
GENERAL TOTAL, Ireland - - - £.		40,856,792	14	-	-	-	1,252,771	12 2

SUMMARY.

					DEBT.			CHARGE.							
					£.	s.	d.	£.	s.	d.					
TOTAL UNREDEEMED DEBT on 31st March 1865 -					GREAT BRITAIN	-	-	-	-	735,818,175	3	10	24,659,370	17	7½
					IRELAND	-	-	-	-	-	39,950,120	14	2	1,214,346	6
					£.	775,768,295			18	-	25,873,717	4	6½		
DEBT created or transferred between 31st March 1865 and 31st March 1866 -					GREAT BRITAIN	-	-	-	-	1,012,766	9	9	132,674	11	3
					IRELAND	-	-	-	-	-	906,671	19	10	38,425	5
					£.	1,919,438			9	7	171,099	16	6½		
TOTAL - - -					£.	777,687,734			7	7	26,044,817	1	-¾		

Note—

TOTAL UNREDEEMED DEBT AND CHARGE on 31st March 1866, as above	-	-	-
Ditto - - - - - on 31st March 1865	-	-	-
Decrease - between 31st March 1865 and 31st March 1866	-	-	-

No. 42.—Total Amount of Unredeemed Funded Debt—continued.

		CAPITAL STOCK.		ANNUAL CHARGE thereon.	
		£.	s. d.	£.	s. d.
DEBT reduced between 31st March 1865 and 31st March 1866.	By Capital transferred from the Funded Debt in Ireland to the Funded Debt in England, 5 Geo. 4, c. 53 - - - - -	972,343	14 2	3 p' cents.	29,170 6 2½
		500	- -	5 p' cents.	25 - -
	By Capital transferred to the Commissioners for the Reduction of the National Debt, the Dividends on which had remained unclaimed 10 Years or upwards, 23 & 24 Vict. c. 71 - -	2,819	7 9	3 p' cents.	84 11 7½
	By Reduction of Interest from 3½ to 3 per Cent. on Debt due to Bank of Ireland -	-	- -	-	6,576 18 6
	By Irish Tontine, payable in Dublin, decreased -	-	- -	-	1,211 18 2
TOTAL DEBT reduced or transferred in Ireland, between 31st March 1865 and 31st March 1866 - - - - -		£.	975,663 1 11	- -	37,068 14 6
Balance due to the Public Creditor, at 31st March 1866 - -			39,881,129 12 1	- -	1,904,527 15 7
Management - - - - -			- - - -	- -	11,175 2 1
					1,215,702 17 8
GENERAL TOTAL, Ireland - - -		£.	40,856,792 14 -	- -	1,252,771 12 2

SUMMARY.

		DEBT.		CHARGE.	
		£.	s. d.	£.	s. d.
DEBT reduced or transferred between 31st March 1865 and 31st March 1866 - - - - -	GREAT BRITAIN - - -	3,398,841	14 10	180,796	8 7½
	IRELAND - - - - -	975,663	1 11	37,068	14 6
	£.	4,374,504	16 9	217,865	3 1½
TOTAL UNREDEEMED DEBT on the 31st March 1866 - - -	GREAT BRITAIN - - -	733,432,099	18 9	24,611,249	- 3½
	IRELAND - - - - -	39,881,129	12 1	1,215,702	17 8
	£.	773,313,229	10 10	25,826,951	17 11½
TOTAL - - -		£.	777,687,734 7 7		26,044,817 1 - ¾

DEBT.		CHARGE.	
£.	s. d.	£.	s. d.
773,313,229	10 10	25,826,951	17 11½
775,768,295	18 -	25,873,717	4 6½
£. 2,455,066	7 2	46,765	6 6½

A. Y. Spearman,
Comptroller General.

No. 43.—AN ACCOUNT of the State of the PUBLIC DEBT of *Great Britain*

D E B T.

GREAT BRITAIN:

	CAPITALS.	CAPITALS transferred to and standing in the Names of the Commissioners.	CAPITALS UNREDEEMED.
	£. s. d.	£. s. d.	£. s. d.
New Annuities - - - - at $2\frac{1}{2}$ per cent.	3,960,354 18 -	19,274 2 4	3,941,080 15 8
Exchequer Bonds, created per 16 Vict. c. 23, at $2\frac{1}{2}$ per cent. - - - - -	418,300 - -	- - - -	418,300 - -
Debt due to the Bank of England - at £. 3 per cent.	11,015,100 - -	- - - -	11,015,100 - -
Consolidated Annuities - - - - -	392,411,181 17 10	266,907 14 11	392,144,274 2 11
Reduced Annuities - - - - -	107,209,695 10 10	97,459 14 8	107,112,235 16 2
New Annuities - - - - -	194,355,487 15 4	224,749 17 -	194,130,737 18 4
Savings' Banks Annuities charged on the Consoli- dated Fund, per 26 Vict. c. 25 - - - - -	24,000,000 - -	- - - -	24,000,000 - -
TOTAL, at £. 3 per cent. - - - £.	728,991,465 4 -	589,117 6 7	728,402,347 17 5
New Annuities - - - - at £. $3\frac{1}{2}$ per cent.	240,746 6 4	- - - -	240,746 6 4
Ditto - - - - at 5 „ -	430,249 14 4	624 15 -	429,624 19 4
TOTAL, GREAT BRITAIN - - - £.	734,041,116 2 8	609,016 3 11	733,432,099 18 9
IRELAND:			
New Annuities - - - - at £. $2\frac{1}{2}$ per cent.	3,080 - -	- - - -	3,080 - -
Consolidated Annuities - - - - at 3 „	6,005,246 3 5	2,445 10 3	6,002,800 13 2
Reduced Annuities - - - - at 3 „	115,618 19 6	- 13 4	115,618 6 2
New Annuities - - - - at 3 „	31,141,859 7 4	16,497 19 3	31,125,361 8 1
Debt due to the Bank of Ireland at *3 „	2,630,769 4 8	- - - -	2,630,769 4 8
New Annuities - - - - at 5 „	3,500 - -	- - - -	3,500 - -
TOTAL, IRELAND - - - £.	39,900,073 14 11	18,944 2 10	39,881,129 12 1
* Interest reduced from $3\frac{1}{4}$ to 3 per cent. from 6 April 1865.			
TOTAL, UNITED KINGDOM, at 31st March 1866, £.	773,941,189 17 7	627,960 6 9	773,313,229 10 10

A B S T R A C T.

	CAPITALS.	CAPITALS transferred to and standing in the Names of the Commissioners.	CAPITALS UNREDEEMED.
	£. s. d.	£. s. d.	£. s. d.
GREAT BRITAIN - - - - -	734,041,116 2 8	609,016 3 11	733,432,099 18 9
IRELAND - - - - -	39,900,073 14 11	18,944 2 10	39,881,129 12 1
TOTAL, United Kingdom, on 31st March 1866, £.	773,941,189 17 7	+ 627,960 6 9	773,313,229 10 10
At 31st March 1865 - - - £.	780,202,103 13 5	4,433,807 15 5	775,768,295 18 -

	£. s. d.
* On account of Stock unclaimed 10 years and upwards - - - -	540,585 8 7
Ditto - - of Unclaimed Dividends - - - -	87,374 18 2
	£. 627,960 6 9

and *Ireland*, and the Charge thereupon, at the 31st March 1866.

C H A R G E.

	IN GREAT BRITAIN.		IN IRELAND.		TOTAL ANNUAL CHARGE of Unredeemed Debt.
	£.	s. d.	£.	s. d.	£. s. d.
Annual Interest of Unredeemed Debt - -	21,990,962	6 5½	1,196,488	9 9	23,187,450 16 2½
Annuities per 4 Geo. 4, c. 22, expiring 5 April 1867	585,740	- -	-	-	-
Annuities per 18 Vict. c. 18, 23 & 24 Vict. c. 109, 25 & 26 Vict. c. 78, 26 & 27 Vict. c. 80, 27 & 28 Vict. c. 109, and 26 Vict. c. 14 & 25, ex- piring 5 April 1885 - - - -	713,375	7 3	-	-	-
Red Sea Telegraph Company's Annuity, per 25 & 26 Vict. c. 39, expiring 4 August 1908 -	36,000	- -	-	-	-
Annuities for a limited term of years, per 59 Geo. 3, c. 34, 10 Geo. 4, c. 24, and 3 Will. 4, c. 14; ex- piring at various periods, viz. :-	-	-	-	-	-
Total Granted - - - £. 1,754,336 10 6	-	-	-	-	-
Deduct, Total Expired and Unclaimed - - -	1,697,889	3 6	-	-	-
	56,447	7 -	-	-	-
Life Annuities, per 48 Geo. 3, c. 142, 10 Geo. 4, c. 24, 3 Will. 4, c. 14, and 16 & 17 Vict. c. 45; viz. :-	-	-	-	-	-
Total Granted - - - £. 3,356,548 7 2	-	-	-	-	-
Deduct, Total Ex- pired and Un- claimed - - -	2,365,821	9 -	-	-	-
	990,726	18 2	-	-	-
Tontine and other Life Annuities, per various Acts - - - (English	12,227	7 -	-	-	-
(Irish	14,164	3 6	8,039	5 10	-
	£. 24,399,643	9 4½	1,204,527	15 7	25,604,171 4 11½
Management - - - - -	211,605	10 11	11,175	2 1	222,780 13 -
TOTAL ANNUAL CHARGE, exclusive of £. 18,859. 19. 8. on Capitals standing in the Names of the Commis- sioners on account of Unclaimed Stock and Divi- dends - - - - -	£. 24,611,249	- 3½	1,215,702	17 8	25,826,951 17 11½

A B S T R A C T.

ANNUAL CHARGE OF UNREDEEMED DEBT.			DEFERRED ANNUITIES outstanding 31st March 1866.	
Due to the Public Creditor.	MANAGEMENT.	TOTAL.		
£. s. d.	£. s. d.	£. s. d.		
24,399,643 9 4½	211,605 10 11	24,611,249 - 3½	Deferred Life Annuities, per 10 Geo. 4, c. 24, 3 Will. 4, c. 14, and 16 & 17 Vict. c. 45 - - - -	
1,204,527 15 7	11,175 2 1	1,215,702 17 8	Deferred Annuities for Term of Years, per ditto - - - -	
25,604,171 4 11½	222,780 13 -	25,826,951 17 11½	13,926 5 -	
25,661,912 11 1½	211,804 13 5	25,873,717 4 6¼	585 6 -	
			£. 14,511 11 -	

The Act 10 Geo. 4, c. 27, which came into operation at the 5th July 1829, enacts that the sum thenceforth annually applicable to the reduction of the National Debt of the United Kingdom, shall be the sum which shall appear to be the amount of the whole actual Annual Surplus Revenue beyond the Expenditure of the said United Kingdom; and the following sums have been accordingly received by the Commissioners for the Reduction of the National Debt, including sums on account of Donations and Bequests, viz. :-

APPLICABLE in the Quarters ended	ON ACCOUNT OF			
	The Sinking Fund.		Donations and Bequests.	
	£.	s. d.	£.	s. d.
30 June 1865 - - - -	560,492	9 2	6,301	5 8
30 Sept. 1865 - - - -	(a) 814,714	4 8	7,409	- -
31 Dec. 1865 - - - -	624,212	7 7	6,531	4 3
31 Mar. 1866 - - - -	630,142	1 8	7,409	- -
£.	2,629,561	3 1	27,650	9 11

(a) £. 6,906. 14. 7. of this amount issued under the Act 16 Vict. c. 23.

A. Y. Spearman, Comptroller General.

CLASS V.—UNFUNDED DEBT.

No. 44.—AN ACCOUNT of the UNFUNDED DEBT of *Great Britain and Ireland*, showing the Total Amount of UNFUNDED DEBT in EXCHEQUER BILLS and EXCHEQUER BONDS outstanding on the 31st March 1865; the Amounts issued and paid off in the Year to 31st March 1866, and the Total Amount outstanding on the last-mentioned Date; with the Amount of the Annual Charge for Interest thereon, as then estimated.

	Exchequer Bills.	Exchequer Bonds.
	£.	£.
Unfunded Debt on 31st March 1865 - - - - -	8,442,500	2,300,000
Amount issued in the Year ended 31st March 1866, viz.:		
Exchequer Bills:—Nil.		
Exchequer Bonds:—		
Series M, dated 27 March 1866, per Act 28 & 29 Vict. c. 29 - - - - -	- - - - -	1,000,000
£.	8,442,500	3,300,000
Amount paid off in the same period, viz.:		
Exchequer Bills:—		
Bills purchased with Sinking Fund and cancelled - - - - £. 876,600		
Bills paid in for Duties (per Act 24 Vict. c. 5, s. 5), and cancelled - - - - - 783,200		
Bills paid off in Money - - - - - 895,000		
	2,554,800	—
Exchequer Bonds:—		
Series I, paid off 5 June 1865 - - - - -	- - - - -	1,000,000
Total Amount outstanding on 31st March 1866 - £.	5,887,700	*2,300,000
Annual Charge for Interest thereon, on 31st March 1866 } (estimated) - - - - - }	182,750	87,250

- £. 700,000 (K), dated 8 November 1864, payable 8 November 1867, at £. 3½ per cent. per annum.
- £. 600,000 (L), dated 18 March 1865, payable 18 March 1869, at £. 3½ per cent. per annum.
- £. 1,000,000 (M), dated 27 March 1866, payable 27 March 1868, at £. 4 per cent. per annum.

No. 45.—AN ACCOUNT of EXCHEQUER DEFICIENCY BILLS issued in the Year ended 31st March 1866, to meet the Charge on the CONSOLIDATED FUND, and of the Sum required to be issued to meet the Charge on that day.

For Amount of Bills issued and paid off in the Year, *vide* Account No. 1, pages 8 and 9.

Amount of Bills to be issued in the Quarter to 30 June 1866, to meet the Charge for }
the Quarter ended 31st March 1866 - - - - - } £. 2,132,764 9 7

Class VI.—DISPOSITION OF GRANTS (SUPPLY, AND WAYS AND MEANS).

No. 46.—AN ACCOUNT showing, under their several Heads, how the BALANCES of the MONEYS granted for the Service of the United Kingdom for the Years after-mentioned, which remained unissued on 31st March 1865, and the Grants for the Year 1865-66, have been disposed of, to 31st March 1866.

SERVICES.	BALANCES, 31st March 1865.	ISSUED to 31st March 1866.	SAVINGS Surrendered.	BALANCES, 31st March 1866.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SUPPLIES OF 1863-64.				
Packet Service - - - - -	3,536 13 -	3,536 13 -	—	—
SUPPLIES OF 1864-65.				
Army - - - - -	341,002 19 1	341,002 19 1	—	—
Navy - - - - -	373,649 1 4	373,649 1 4	—	—
CIVIL SERVICES.				
CLASS I.				
PUBLIC WORKS and BUILDINGS.				
Royal Palaces - - - - -	10,000 - -	10,000 - -	—	—
Public Buildings, Great Britain - - -	9,000 - -	9,000 - -	—	—
Furniture of Public Offices - - -	4,000 - -	4,000 - -	—	—
Royal Parks - - - - -	7,000 - -	7,000 - -	—	—
New Houses of Parliament - - -	4,000 - -	4,000 - -	—	—
Westminster Bridge Approaches - - -	9,000 - -	—	9,000 - -	—
New Westminster Bridge - - -	4,000 - -	4,000 - -	—	—
New Foreign Office - - -	20,000 - -	20,000 - -	—	—
Harbours of Refuge - - -	45,000 - -	45,000 - -	—	—
Holyhead and Port Patrick Harbours -	26,000 - -	3,000 - -	23,000 - -	—
Public Buildings, Ireland - - -	3,465 15 11	3,465 15 11	—	—
Sheriff Court Houses, Scotland - - -	4,000 - -	4,000 - -	—	—
Light-houses abroad - - -	7,000 - -	7,000 - -	—	—
Rates for Government Property - - -	5,000 - -	5,000 - -	—	—
Nelson Column - - -	1,000 - -	1,000 - -	—	—
New Record Buildings, Dublin - - -	2,099 7 6	2,099 7 6	—	—
Public Record Repository - - -	9,000 - -	7,000 - -	2,000 - -	—
CLASS II.				
SALARIES and EXPENSES of PUBLIC DEPARTMENTS.				
Secret Service - - - - -	16,000 - -	16,000 - -	—	—
CLASS III.				
LAW and JUSTICE.				
England:				
Police, Counties and Boroughs, } Great Britain - - - - -	40,000 - -	40,000 - -	—	—
County Courts - - - - -	20,000 - -	20,000 - -	—	—
Scotland:				
Prosecutions under the Lord Advocate	2,800 - -	2,800 - -	—	—
Sheriffs and Procurators Fiscal not } paid by Salary, &c. - - -	5,000 - -	5,000 - -	—	—
Ireland:				
Dublin Metropolitan Police and } Police Justices - - - - -	5,300 - -	5,300 - -	—	—
Constabulary of Ireland - - -	15,900 - -	15,900 - -	—	—
Process Servers' Salaries - - -	4,400 - -	4,400 - -	—	—
Carried forward - - - £.	993,617 3 10	959,617 3 10	34,000 - -	—

No. 45.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1865, &c., have been disposed of—*cont^d*.

S E R V I C E S.	BALANCES, 31st March 1865.			I S S U E D to 31st March 1866.			S A V I N G S Surrendered.			BALANCES, 31st March 1866.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	993,617	3	10	959,617	3	10	34,000	-	-	-	-	-
SUPPLIES of 1864-65— <i>continued</i> .												
CLASS III— <i>continued</i> .												
Prisons and Convict Establishments at } Home - - - - - }	40,000	-	-	40,000	-	-	-	-	-	-	-	-
Transportation of Convicts - - -	5,000	-	-	5,000	-	-	-	-	-	-	-	-
Convict Establishments in the Colonies -	14,000	-	-	14,000	-	-	-	-	-	-	-	-
CLASS IV.												
EDUCATION, SCIENCE, and ART.												
Public Education, Great Britain - -	180,000	-	-	110,000	-	-	70,000	-	-	-	-	-
National Gallery, England - - -	8,876	-	-	391	4	9	8,484	15	3	-	-	-
CLASS V.												
COLONIAL, CONSULAR, and other FOREIGN SERVICES.												
Bermudas - - - - -	3,200	-	-	3,200	-	-	-	-	-	-	-	-
Governors and others, West Indies, &c. -	10,000	-	-	10,000	-	-	-	-	-	-	-	-
Western Coast of Africa - - - - -	8,000	-	-	8,000	-	-	-	-	-	-	-	-
Falkland Islands - - - - -	2,000	-	-	2,000	-	-	-	-	-	-	-	-
Pitcairn's Islanders - - - - -	300	-	-	300	-	-	-	-	-	-	-	-
Commissions for Suppression of Slave } Trade - - - - - }	3,000	-	-	3,000	-	-	-	-	-	-	-	-
Consuls Abroad - - - - -	45,000	-	-	45,000	-	-	-	-	-	-	-	-
Services in China, Japan, and Siam -	17,000	-	-	17,000	-	-	-	-	-	-	-	-
Ministers at Foreign Courts, Extraor- } dinary Expenses - - - - - }	3,000	-	-	3,000	-	-	-	-	-	-	-	-
CLASS VI.												
SUPERANNUATIONS, &c.												
Merchant Seamen's Fund Pensions -	18,000	-	-	18,000	-	-	-	-	-	-	-	-
CLASS VII.												
MISCELLANEOUS.												
Inspectors of Corn Returns - - -	1,000	-	-	1,000	-	-	-	-	-	-	-	-
Boundary Survey, Ireland - - -	500	-	-	100	-	-	400	-	-	-	-	-
REVENUE DEPARTMENTS.												
(CHARGES OF COLLECTION.)												
Customs - - - - -	202,356	16	11	202,356	16	11	-	-	-	-	-	-
Inland Revenue - - - - -	338,389	1	8	338,389	1	8	-	-	-	-	-	-
Post Office - - - - -	556,706	4	2	556,706	4	2	-	-	-	-	-	-
Superannuations, &c. of Revenue De- } partments - - - - - }	137,049	14	9	137,049	14	9	-	-	-	-	-	-
TOTAL SUPPLY of 1864-65 - - £.	2,586,995	1	4	2,474,110	6	1	112,884	15	3	-	-	-

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1865, &c., have been disposed of—*contd.*

SERVICES.	SUPPLIES Voted for the Year 1865-66.	ISSUED to 31st March 1866.	SAVINGS Surrendered.	BALANCES, 31st March 1866.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SUPPLIES OF 1865-66.				
Army - - - - -	14,348,447 - -	13,463,447 - -	204,459 10 10	680,540 9 2
Navy - - - - -	10,456,139 - -	9,886,139 - -	38,633 15 10	531,366 4 2
CIVIL SERVICES.				
CLASS I.				
PUBLIC WORKS AND BUILDINGS.				
Royal Palaces - - - - -	48,836 - -	33,836 - -	2,105 2 5	12,894 17 7
Public Buildings, Great Britain - -	100,590 - -	90,590 - -	9,805 - 3	194 19 9
Furniture of Public Offices - - -	12,000 - -	9,000 - -	3,000 - -	- - -
Royal Parks - - - - -	99,090 - -	84,090 - -	4,850 17 -	10,149 3 -
New Houses of Parliament - - -	49,456 - -	29,456 - -	4,254 17 6	15,745 2 6
British Embassy Houses, Paris and Madrid - - - - -	5,708 - -	5,708 - -	- - -	- - -
British Consulate and Embassy Houses, Constantinople - - - - -	3,455 - -	2,655 - -	430 19 -	369 1 - -
Patent Office Buildings - - - - -	4,500 - -	4,500 - -	- - -	- - -
New Westminster Bridge - - - - -	12,000 - -	4,000 - -	4,869 1 1	3,130 18 11
New Foreign Office - - - - -	60,000 - -	40,000 - -	19,130 15 1	869 4 11
Public Offices, Site - - - - -	20,000 - -	20,000 - -	- - -	- - -
Industrial Museum, Edinburgh - -	9,139 - -	9,139 - -	- - -	- - -
Legation House, Tangier - - - - -	1,559 - -	1,259 - -	- - -	300 - - -
National Gallery, Dublin - - - - -	813 - -	813 - -	- - -	- - -
Harbours of Refuge - - - - -	76,000 - -	- - -	18,361 11 1	57,638 8 11
Holyhead and Port Patrick Harbours -	49,930 - -	29,930 - -	15,000 - -	5,000 - - -
Public Buildings, Ireland - - - -	103,677 - -	83,677 - -	- - -	20,000 - - -
Sheriff Court Houses, Scotland - -	20,000 - -	13,000 - -	4,000 - -	3,000 - - -
Lighthouses Abroad - - - - -	19,474 - -	9,474 - -	- - -	10,000 - - -
Rates for Government Property - -	27,000 - -	17,000 - -	5,000 - -	5,000 - - -
Probate Court Registries - - - - -	17,893 - -	7,893 - -	- - -	10,000 - - -
Nelson Column - - - - -	9,500 - -	1,500 - -	3,000 - -	5,000 - - -
New Record Buildings, Dublin - - -	6,000 - -	4,500 - -	- - -	1,500 - - -
Public Record Repository - - - - -	28,750 - -	2,000 - -	10,189 11 6	16,560 8 6
Isle of Man Lunatic Asylum - - -	4,000 - -	2,000 - -	- - -	2,000 - - -
Metropolitan Fire Brigade - - - -	10,000 - -	10,000 - -	- - -	- - -
Landguard Point, Harwich Harbour -	10,000 - -	- - -	- - -	10,000 - - -
Site for Enlargement of the National Gal- lery, London - - - - -	20,000 - -	- - -	- - -	20,000 - - -
CLASS II.				
SALARIES and EXPENSES of PUBLIC DEPARTMENTS.				
Two Houses of Parliament (Offices of) -	69,064 - -	59,064 - -	- - -	10,000 - - -
Treasury - - - - -	53,488 - -	53,488 - -	- - -	- - -
Home Office - - - - -	27,118 - -	27,118 - -	- - -	- - -
Foreign Office - - - - -	66,885 - -	66,885 - -	- - -	- - -
Colonial Office - - - - -	31,658 - -	31,658 - -	- - -	- - -
Privy Council Office - - - - -	20,842 - -	20,842 - -	- - -	- - -
Board of Trade, &c. - - - - -	68,523 - -	68,523 - -	- - -	- - -
Privy Seal Office - - - - -	2,938 - -	2,938 - -	- - -	- - -
Civil Service Commission - - - - -	8,874 - -	8,874 - -	- - -	- - -
Paymaster General's Office - - - -	20,391 - -	20,391 - -	- - -	- - -
Exchequer (London) - - - - -	5,048 - -	5,048 - -	- - -	- - -
Office of Works and Public Buildings Office of Woods, Forests, and Land Re- venues - - - - -	32,148 - -	32,148 - -	- - -	- - -
Public Records and State Paper Office -	22,006 - -	22,006 - -	- - -	- - -
Poor Law Commissions - - - - -	237,392 - -	232,392 - -	- - -	5,000 - - -
Mint, including Coinage - - - - -	49,075 - -	49,075 - -	- - -	- - -
Inspectors of Factories, Fisheries, &c. -	36,826 - -	36,826 - -	- - -	- - -
Exchequer, and other Offices in Scotland -	6,210 - -	6,210 - -	- - -	- - -
Household of Lord Lieutenant, Ireland -	6,413 - -	6,413 - -	- - -	- - -
Chief Secretary, Ireland, Offices - -	16,609 - -	16,609 - -	- - -	- - -
Carried forward - - - £.	26,443,946 - -	24,658,728 3 5	348,958 18 2	1,436,258 18 5

No. 4 i. — Account, showing how Balances which remained unissued on 31st Mar. 1865, &c., have been disposed of—*cont^d*.

S E R V I C E S.	S U P P L I E S Voted for the Year 1865-66.			I S S U E D to 31st March 1866.			S A V I N G S Surrendered.			B A L A N C E S, 31st March 1866.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	26,443,946	-	-	24,638,728	3	5	348,958	18	2	1,436,258	18	5
S U P P L I E S of 1865-66— <i>continued</i> .												
Class II— <i>continued</i> .												
Inspection, &c. of Lunatic Asylums, Ireland	4,007	-	-	4,007	-	-	-	-	-	-	-	-
Office of Public Works - - ditto -	22,861	-	-	22,861	-	-	-	-	-	-	-	-
Audit Office - - - - -	36,559	-	-	36,559	-	-	-	-	-	-	-	-
Copyhold, Tithe, and Inclosure Commis- sioners - - - - -	19,187	-	-	17,187	-	-	-	-	-	2,000	-	-
Inclosure and Drainage Acts, Imprest Expenses - - - - -	13,290	-	-	9,290	-	-	-	-	-	4,000	-	-
General Register Offices, England, Ire- land, and Scotland - - - - -	65,493	-	-	55,493	-	-	-	-	-	10,000	-	-
National Debt Office - - - - -	15,510	-	-	15,510	-	-	-	-	-	-	-	-
Public Works Loan and West India Relief Commissions - - - - -	3,785	-	-	3,785	-	-	-	-	-	-	-	-
Lunacy Commissions - - - - -	9,635	-	-	9,635	-	-	-	-	-	-	-	-
Superintendent of Roads, South Wales -	1,223	-	-	1,223	-	-	-	-	-	-	-	-
Registrars of Friendly Societies - - -	2,324	-	-	1,824	-	-	-	-	-	500	-	-
Charity Commission - - - - -	18,915	-	-	18,915	-	-	-	-	-	-	-	-
Local Government Act Office and In- spection of Burial Grounds - - - - -	6,665	-	-	6,665	-	-	-	-	-	-	-	-
Landed Estates Record Offices - - -	2,350	-	-	2,350	-	-	-	-	-	-	-	-
Quarantine Expenses - - - - -	1,446	-	-	1,446	-	-	-	-	-	-	-	-
Secret Service - - - - -	32,000	-	-	10,000	-	-	-	-	-	22,000	-	-
Printing and Stationery - - - - -	365,410	-	-	365,410	-	-	-	-	-	-	-	-
Postage of Public Departments - - -	149,535	-	-	149,535	-	-	-	-	-	-	-	-
CLASS III.												
LAW AND JUSTICE.												
England:												
Law Charges, &c. - - - - -	43,296	-	-	43,296	-	-	-	-	-	-	-	-
Prosecutions, &c., formerly paid from County Rates - - - - -	198,033	-	-	198,033	-	-	-	-	-	-	-	-
Police, Counties and Boroughs (Great Britain) - - - - -	248,100	-	-	148,100	-	-	40,000	-	-	60,000	-	-
Crown Office, Queen's Bench - - -	3,120	-	-	3,120	-	-	-	-	-	-	-	-
Admiralty Court Registry - - - - -	12,325	-	-	12,325	-	-	-	-	-	-	-	-
Late Insolvent Debtors' Court - - -	3,296	-	-	3,296	-	-	-	-	-	-	-	-
Probate Court - - - - -	85,000	-	-	85,000	-	-	-	-	-	-	-	-
County Courts - - - - -	159,701	-	-	129,701	-	-	20,000	-	-	10,000	-	-
Police Courts (Metropolis) - - - -	20,993	-	-	20,993	-	-	-	-	-	-	-	-
Metropolitan Police - - - - -	155,166	-	-	155,166	-	-	-	-	-	-	-	-
Revising Barristers (England and Wales)	18,002	-	-	18,002	-	-	-	-	-	-	-	-
Land Registry Office - - - - -	5,030	-	-	5,030	-	-	-	-	-	-	-	-
Divorce Court Compensations - - -	686	-	-	-	-	-	-	-	-	686	-	-
Bankruptcy Court Compensations - -	16,772	-	-	16,772	-	-	-	-	-	-	-	-
Scotland:												
Lord Advocate and Solicitor General -	3,577	-	-	3,577	-	-	-	-	-	-	-	-
Court of Session - - - - -	18,331	-	-	18,331	-	-	-	-	-	-	-	-
Court of Justiciary - - - - -	10,816	-	-	9,716	-	-	-	-	-	1,100	-	-
Prosecutions under the Lord Advocate	4,100	-	-	1,400	-	-	2,700	-	-	-	-	-
Exchequer, Scotland, Legal Branch -	1,630	-	-	1,630	-	-	-	-	-	-	-	-
Sheriffs and Procurators Fiscal not paid by Salaries, and Expenses of Prosecutions in Sheriff Courts - - -	35,231	-	-	21,231	-	-	5,000	-	-	9,000	-	-
Procurators Fiscal (Salaries) - - -	21,842	-	-	21,842	-	-	-	-	-	-	-	-
Sheriff Clerks - - - - -	14,777	-	-	14,777	-	-	-	-	-	-	-	-
Expenses in matters of Tithes - - -	3,000	-	-	2,000	-	-	-	-	-	1,000	-	-
Register House, Edinburgh (Salaries and Expenses of sundry Depart- ments) - - - - -	17,254	-	-	15,654	-	-	-	-	-	1,600	-	-
Commissary Clerk's Office - - - -	1,295	-	-	1,295	-	-	-	-	-	-	-	-
Accountant in Bankruptcy - - - -	1,529	-	-	1,529	-	-	-	-	-	-	-	-
Carried forward - - - - - £.	28,317,043	-	-	26,342,239	3	5	416,658	18	2	1,558,144	18	5

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1865, &c., have been disposed of—*contd.*

SERVICES.	SUPPLIES Voted for the Year 1865-66.	ISSUED to 31st March 1866.	SAVINGS Surrendered.	BALANCES, 31st March 1866.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	28,317,043 - -	26,342,239 3 5	416,658 18 2	1,558,144 18 5
SUPPLIES of 1865-66— <i>continued.</i>				
Class III— <i>continued.</i>				
Ireland :				
Law Charges and Criminal Prosecu- tions - - - - -	73,637 - -	73,637 - -	—	—
Court of Chancery - - - - -	5,793 - -	5,793 - -	—	—
Courts of Queen's Bench, Common Pleas, and Exchequer - - - - -	13,742 - -	13,742 - -	—	—
Registrars to the Judges, and Clerk of the Court of Errors - - - - -	4,407 - -	4,407 - -	—	—
Manor Courts Compensations - - -	2,403 - -	2,403 - -	—	—
Registry of Judgments - - - - -	3,163 - -	2,063 - -	—	1,100 - -
High Court of Delegates - - - - -	100 - -	—	—	100 - -
Court of Bankruptcy and Insolvency -	6,599 - -	6,599 - -	—	—
Court of Probate - - - - -	10,663 - -	9,563 - -	—	1,100 - -
Landed Estates Court - - - - -	11,768 - -	10,668 - -	—	1,100 - -
Registry of Deeds - - - - -	16,416 - -	15,516 - -	—	900 - -
Revising Barristers (Dublin) - - -	420 - -	420 - -	—	—
Dublin Metropolitan Police and Police Justices - - - - -	50,500 - -	50,500 - -	—	—
Constabulary of Ireland - - - - -	725,680 - -	691,180 - -	15,900 - -	18,600 - -
Four Courts' Marshalsea Prison - -	2,714 - -	1,000 - -	—	1,714 - -
Process Servers, Civil Bill Courts -	8,500 - -	4,500 - -	127 10 9	3,872 9 3
Inspection and General Superintendence of Prisons - - - - -				
Prisons and Convict Establishments at Home - - - - -	370,887 - -	295,887 - -	40,000 - -	35,000 - -
Maintenance of Prisoners in County Gaols, &c., and Removal of Convicts -	288,905 - -	288,905 - -	—	—
Transportation of Convicts - - - -	20,258 - -	7,000 - -	—	13,258 - -
Convict Establishments in the Colonies	159,059 - -	137,059 - -	—	22,000 - -
CLASS IV.				
EDUCATION, SCIENCE, and ART.				
Public Education, Great Britain - -	693,078 - -	508,463 1 10	54,614 18 2	130,000 - -
Science and Art Department - - -	161,841 - -	161,841 - -	—	—
Public Education, Ireland - - - -	325,583 - -	325,583 - -	—	—
Commissioners of Education, Ireland, Office Expenses - - - - -	730 - -	330 - -	—	400 - -
University of London - - - - -	8,773 - -	6,560 9 9	2,212 10 3	—
Universities, &c., in Scotland - - -	19,485 - -	19,485 - -	—	—
Queen's University in Ireland - - -	2,372 - -	2,372 - -	—	—
Queen's Colleges, Ireland - - - -	5,150 - -	5,150 - -	—	—
Royal Irish Academy - - - - -	700 - -	700 - -	—	—
Belfast Theological Professors, &c. -	2,500 - -	2,500 - -	—	—
National Gallery, Dublin - - - - -	3,400 - -	2,300 - -	—	1,100 - -
British Museum - - - - -	98,164 - -	98,164 - -	—	—
National Gallery, London - - - - -	23,336 - -	23,336 - -	—	—
British Historical Portrait Gallery -	1,650 - -	1,650 - -	—	—
Scientific Works and Experiments -	7,059 - -	7,059 - -	—	—
Royal Geographical Society - - - -	500 - -	500 - -	—	—
Royal Society - - - - -	1,000 - -	1,000 - -	—	—
Royal Academy of Music - - - - -	500 - -	500 - -	—	—
Universal Exhibition at Paris - - -	5,000 - -	1,000 - -	—	4,000 - -
Carried forward - - - £.	31,472,477 - -	29,150,573 15 -	529,513 17 4	1,792,389 7 8

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1865, &c., have been disposed of—*contd.*

S E R V I C E S.	SUPPLIES Voted for the Year 1865-66.			ISSUED to 31st March 1866.			SAVINGS Surrendered.			BALANCES, 31st March 1866.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	31,472,477	-	-	29,150,573	15	-	529,513	17	4	1,792,389	7	8
SUPPLIES of 1865-66— <i>continued.</i>												
CLASS V.												
COLONIAL, CONSULAR, and other FOREIGN SERVICES.												
North America :												
Bermudas - - - - -	4,200	-	-	1,200	-	-	3,000	-	-	-	-	-
Clergy, North America - - -	3,813	-	-	2,813	-	-	-	-	-	1,000	-	-
Indian Department, Canada - -	1,000	-	-	-	-	-	-	-	-	1,000	-	-
West Indies, &c. :												
Governors and others, West Indies, &c.	23,278	-	-	11,278	-	-	12,000	-	-	-	-	-
Justices, West Indies - - -	7,200	-	-	5,200	-	-	-	-	-	2,000	-	-
Africa :												
Western Coast - - - - -	11,730	-	-	2,000	-	-	-	-	-	9,730	-	-
St. Helena - - - - -	4,924	-	-	4,924	-	-	-	-	-	-	-	-
Orange River Territory - - -	700	-	-	700	-	-	-	-	-	-	-	-
Miscellaneous :												
Heligoland - - - - -	1,104	-	-	1,104	-	-	-	-	-	-	-	-
Falkland Islands - - - - -	5,488	-	-	4,488	-	-	1,000	-	-	-	-	-
Labuan - - - - -	4,641	-	-	4,641	-	-	-	-	-	-	-	-
Pitcairn's Islanders - - - - -	300	-	-	-	-	-	99	10	3	200	9	9
Emigration - - - - -	10,531	-	-	10,531	-	-	-	-	-	-	-	-
Treasury Chest - - - - -												
Captured Negroes, Bounties on Slaves, &c.	47,000	-	-	30,000	-	-	-	-	-	17,000	-	-
Commissions for Suppression of Slave Trade - - - - -	10,650	-	-	5,650	-	-	3,000	-	-	2,000	-	-
Consuls Abroad - - - - -	166,018	-	-	109,940	17	2	11,077	2	10	45,000	-	-
Services in China, Japan, and Siam -	102,972	-	-	88,972	-	-	-	-	-	14,000	-	-
Ministers at Foreign Courts, Extraordinary Expenses - - - - -	36,400	-	-	31,400	-	-	3,000	-	-	2,000	-	-
Special Missions, Outfits, &c. - - -	25,000	-	-	25,000	-	-	-	-	-	-	-	-
Third Secretaries to Embassies, &c. -	4,500	-	-	3,500	-	-	-	-	-	1,000	-	-
Zambesi Expedition - - - - -	1,657	-	-	1,657	-	-	-	-	-	-	-	-
CLASS VI.												
SUPERANNUATION and RETIRED ALLOWANCES, and GRATUITIES for CHARITABLE and other purposes.												
Superannuations and Retired Allowances	179,382	-	-	179,382	-	-	-	-	-	-	-	-
Toulonese and Corsican Emigrants, &c., and American Loyalists - - - - -	661	-	-	661	-	-	-	-	-	-	-	-
Refuge for the Destitute - - - - -	325	-	-	325	-	-	-	-	-	-	-	-
Polish Refugees and Distressed Spaniards	2,789	-	-	2,789	-	-	-	-	-	-	-	-
Miscellaneous Charges, formerly Civil List	3,780	-	-	3,780	-	-	-	-	-	-	-	-
Public Infirmaries, Ireland - - -	2,272	-	-	2,272	-	-	-	-	-	-	-	-
Westmoreland Lock Hospital - - -	2,600	-	-	2,600	-	-	-	-	-	-	-	-
Rotunda Lying-in Hospital - - -	700	-	-	700	-	-	-	-	-	-	-	-
Coombe Lying-in Hospital - - -	200	-	-	200	-	-	-	-	-	-	-	-
House of Industry Hospitals - - -	7,600	-	-	7,600	-	-	-	-	-	-	-	-
Cork-street Fever Hospital - - -	2,500	-	-	2,500	-	-	-	-	-	-	-	-
Meath Hospital - - - - -	600	-	-	600	-	-	-	-	-	-	-	-
St. Mark's Ophthalmic Hospital - -	100	-	-	100	-	-	-	-	-	-	-	-
Dr. Stevens's Hospital - - - - -	1,300	-	-	1,300	-	-	-	-	-	-	-	-
Board of Superintendence of Hospitals, Dublin - - - - -	245	-	-	150	-	-	-	-	-	95	-	-
Concordatum Fund, and other Charities and Allowances, Ireland - - - - -	8,644	-	-	7,844	-	-	-	-	-	800	-	-
Non-conforming and other Ministers, Ireland - - - - -	40,809	-	-	40,809	-	-	-	-	-	-	-	-
Merchant Seamen's Fund Pensions -	54,200	-	-	49,200	-	-	5,000	-	-	-	-	-
Relief of Distressed British Seamen -	30,400	-	-	30,400	-	-	-	-	-	-	-	-
Carried forward - - - - - £.	32,287,690	-	-	29,831,784	12	2	567,690	10	5	1,888,214	17	5

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1865, &c., have been disposed of—*contd.*

SERVICES.	SUPPLIES Voted for the Year 1865-66.			ISSUED to 31st March 1866.			SAVINGS Surrendered.			BALANCES, 31st March 1866.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	32,287,690	-	-	29,831,784	12	2	567,690	10	5	1,888,214	17	5
SUPPLIES of 1865-66— <i>continued.</i>												
CLASS VII.												
MISCELLANEOUS, SPECIAL, and TEMPORARY OBJECTS.												
Ecclesiastical Commissioners - -	3,750	-	-	3,750	-	-	-	-	-	-	-	-
Temporary Commissions - - -	30,702	-	-	26,702	-	-	-	-	-	4,000	-	-
Patent Law Expenses - - -	31,003	-	-	27,003	-	-	-	-	-	4,000	-	-
Fishery Board, Scotland - - -	15,427	-	-	15,427	-	-	-	-	-	-	-	-
Trustees of Manufactures, Scotland -	2,000	-	-	2,000	-	-	-	-	-	-	-	-
Local Dues on Shipping, under Treaties of Reciprocity - - -	55,532	-	-	43,032	-	-	-	-	-	12,500	-	-
Inspectors of Corn Returns - - -	2,900	-	-	1,300	-	-	-	-	-	1,600	-	-
Boundary Survey, Ireland - - -	500	-	-	-	-	-	100	-	-	400	-	-
Brehon Laws, Ireland - - -	500	-	-	-	-	-	-	-	-	500	-	-
Flax Cultivation, Ireland - - -	5,000	-	-	5,000	-	-	-	-	-	-	-	-
Agricultural Statistics, Great Britain -	10,000	-	-	-	-	-	-	-	-	10,000	-	-
Malta and Alexandria Telegraph, and Balmoral Telegraph - - -	780	-	-	-	-	-	-	-	-	780	-	-
Miscellaneous Expenses from Civil Con- tingencies - - -	16,674	-	-	16,674	-	-	-	-	-	-	-	-
REVENUE DEPARTMENTS.												
(CHARGES OF COLLECTION.)												
Customs - - - - -	773,009	-	-	565,826	16	-	12,265	13	4	194,916	10	8
Inland Revenue - - - - -	1,284,157	-	-	990,000	-	-	-	-	-	294,157	-	-
Post Office - - - - -	2,121,478	-	-	1,483,990	6	11	55,045	10	2	582,442	2	11
Superannuations, &c., Revenue Departments	478,116	-	-	327,617	17	11	19,613	13	2	130,884	8	11
Packet Service - - - - -	841,867	-	-	841,867	-	-	-	-	-	-	-	-
Exchequer Bonds (Principal) - -	1,000,000	-	-	1,000,000	-	-	-	-	-	-	-	-
Advances for New Courts of Justice, &c.	700,000	-	-	40,000	-	-	-	-	-	660,000	-	-
£.	39,661,085	-	-	35,221,974	13	-	654,715	7	1	3,784,394	19	11
SUPPLIES of 1865-66 (Supplemental).												
New Zealand War - - - -	764,829	-	-	764,829	-	-	-	-	-	-	-	-
CLASS III.:												
Law Charges, &c., England - -	3,498	-	-	3,498	-	-	-	-	-	-	-	-
Criminal Prosecutions, &c., England	5,814	-	-	5,814	-	-	-	-	-	-	-	-
Law Charges, &c., Ireland - -	3,691	-	-	3,691	-	-	-	-	-	-	-	-
Court of Bankruptcy, &c., Ireland -	247	-	-	247	-	-	-	-	-	-	-	-
Transportation of Convicts - -	2,647	-	-	2,647	-	-	-	-	-	-	-	-
Convict Services in the Colonies -	234,665	-	-	234,665	-	-	-	-	-	-	-	-
CLASS IV.:												
Scientific Works and Experiments -	371	-	-	371	-	-	-	-	-	-	-	-
CLASS V.:												
Clergy, North America - - -	441	-	-	441	-	-	-	-	-	-	-	-
Justices, West Indies - - -	2,717	-	-	2,717	-	-	-	-	-	-	-	-
Western Coast of Africa - - -	21,880	-	-	21,880	-	-	-	-	-	-	-	-
Orange River Territory - - -	269	-	-	269	-	-	-	-	-	-	-	-
Captured Negroes, &c. - - -	16,385	-	-	16,385	-	-	-	-	-	-	-	-
Services in China, Japan, and Siam	63,448	-	-	63,448	-	-	-	-	-	-	-	-
CLASS VI.:												
Superannuation, &c. Allowances -	2,189	-	-	2,189	-	-	-	-	-	-	-	-
Meath Hospital - - - - -	247	-	-	247	-	-	-	-	-	-	-	-
CLASS VII.:												
Dues under Treaties of Reciprocity -	14,355	-	-	14,355	-	-	-	-	-	-	-	-
Inspectors of Corn Returns - - -	79	-	-	79	-	-	-	-	-	-	-	-
£.	1,137,772	-	-	1,137,772	-	-	-	-	-	-	-	-
TOTAL SUPPLY of 1865-66 - - £.	40,798,857	-	-	36,359,746	13	-	654,715	7	1	3,784,394	19	11

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1865, &c., have been disposed of—*contd.*

A B S T R A C T.

Y E A R S.	BALANCES on the 31st March 1865; and SUPPLIES Voted for the Year 1865-66.			ISSUES.	SAVINGS Surrendered.			BALANCES on the 31st March 1866.		
	£.	s.	d.		£.	s.	d.	£.	s.	d.
1863-64 - - - -	3,536	13	-	3,536	13	-	-	-	-	-
1864-65 - - - -	2,586,995	1	4	2,474,110	6	1	112,884	15	3	-
Total charged on Ways and Means of prior Years - - }	2,590,531	14	4	2,477,646	19	1	112,884	15	3	-
Supplies of 1865-66, page 77 -	39,661,085	-	-	35,221,974	13	-	654,715	7	1	3,784,394
Ditto (Supplemental) -	1,137,772	-	-	1,137,772	-	-	-	-	-	19 11
TOTAL - - - £.	43,389,388	14	4	38,837,393	12	1	767,600	2	4	3,784,394

ABSTRACT of SERVICES for which the above Amounts have been issued.

				£.	s.	d.	£.	s.	d.
ARMY - - - - -	{	Supply, 1864-65 -	-	341,002	19	1	13,804,449	19	1
		„ 1865-66 -	-	13,463,447	-	-			
NAVY - - - - -	{	„ 1864-65 -	-	373,649	1	4	10,259,788	1	4
		„ 1865-66 -	-	9,886,139	-	-			
New Zealand War (Supplemental) - - -	{	„ 1865-66 -	-	-	-	-	764,829	-	-
		(Supplemental)		-	-	-			
Miscellaneous Civil Services - - - - -	{	„ 1864-65 -	-	524,956	8	2	7,520,986	-	4
		„ 1865-66 -	-	6,623,086	12	2			
		„ 1865-66 -	-	372,943	-	-			
Revenue Departments (Charges of Collection) - -	{	„ 1864-65 -	-	1,234,501	17	6	4,601,936	13	4
		„ 1865-66 -	-	3,367,435	-	10			
Packet Service - - - - -	{	„ 1863-64 -	-	3,536	13	-	845,403	13	-
		„ 1865-66 -	-	841,867	-	-			
Exchequer Bonds (Principal) - - - - -	„	1865-66 -	-	-	-	-	1,000,000	-	-
Advances for New Courts of Justice, &c. - -	„	1865-66 -	-	-	-	-	40,000	-	-
TOTAL ISSUES - - - £.				38,837,393			12 1		

No. 46.—ACCOUNT, showing how Balances which remained unissued on 31st Mar. 1865, &c., have been disposed of—*contd.*

WAYS AND MEANS (MONEY GRANTS).

	BALANCE, 31st March 1865.	SURPLUS WAYS and MEANS appropriated to Year 1865-66.	ISSUES.	BALANCE, 31st March 1866.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1863-64, as shown at page 81 of Fi- nance Accounts, for the year 1864-65 - }	271,531 19 7	267,995 6 7	3,536 13 -	—
1864-65, as shown at page 81 of the Fi- nance Accounts, for the year 1864-65 - }	3,637,526 11 6	1,050,531 10 2	2,474,110 6 1	112,884 15 3
£.	3,909,058 11 1	1,318,526 16 9	2,477,646 19 1	112,884 15 3

WAYS AND MEANS granted for the Service of the Year 1865-66.

	£. s. d.
Grant, per Act 28 Vict. c. 10 - - - - -	15,000,000 - -
„ 28 & 29 Vict. c. 123 - - - - -	23,342,558 3 3
„ Ditto - - - Surplus of Ways and Means of prior years -	1,318,526 16 9
„ 29 Vict. c. 6 - - (Supplemental) - - - - -	1,137,772 - -
	£. 40,798,857 - -
Issued on account of Votes in the year to 31st March 1866 (<i>vide</i> p. 77) -	36,359,746 13 -
	4,439,110 7 -
Balance of Ways and Means on 31st March 1866, to defray the Supplies granted previously to that date - - - - -	4,551,995 2 3
Balance of Supplies outstanding on 31st March 1866 - - - - -	3,784,394 19 11
SURPLUS of Ways and Means remaining at the disposal of Parliament - - £.	767,600 2 4

Class VII.—TRADE AND NAVIGATION.—Year 1865.

TRADE OF THE UNITED KINGDOM.

No. 47.—AN ACCOUNT of the VALUE of the IMPORTS into, and of the EXPORTS from, the United Kingdom of GREAT BRITAIN and IRELAND, during each of the Three Years 1863, 1864 and 1865; calculated at the Official Rates of Valuation, and distinguishing the Amount of the Produce and Manufactures of the United Kingdom Exported, from the Value of Foreign and Colonial Merchandise Exported;—Also, stating the Amount of the Produce and Manufactures of the United Kingdom Exported therefrom, according to the Real or Declared Value thereof; showing the Trade of Great Britain and Ireland separately and jointly.

YEARS ending 31 Dec.	GREAT BRITAIN.				IRELAND.				UNITED KINGDOM.							
	VALUE OF EXPORTS FROM GREAT BRITAIN, calculated at the Official Rates of Valuation.		VALUE of the Produce and Manufactures of the United Kingdom Exported from Great Britain, according to the Real or Declared Value thereof.		VALUE of Imports into Ireland, calculated at the Official Rates of Valuation.		VALUE OF EXPORTS FROM IRELAND, calculated at the Official Rates of Valuation.		VALUE of the Produce and Manufactures of the United Kingdom Exported from Ireland, according to the Real or Declared Value thereof.		VALUE OF EXPORTS FROM THE UNITED KINGDOM, calculated at the Official Rates of Valuation.		VALUE of the Produce and Manufactures of the United Kingdom Exported therefrom, according to the Real or Declared Value thereof.			
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.		
1863	-	164,240,553	257,980,145	54,908,412	312,888,557	146,417,039	7,673,299	218,406	6,225	224,631	185,393	171,913,852	258,198,551	54,914,637	313,113,188	146,602,342
1864	-	163,763,194	266,874,414	54,947,311	321,821,725	160,201,568	5,198,496	276,568	7,734	284,302	247,485	173,961,690	267,150,982	54,955,045	322,106,027	160,449,053
1865	-	175,509,995	301,365,629	62,445,863	363,811,492	165,627,167	6,296,053	247,273	8,347	255,620	208,558	181,806,048	301,612,992	62,454,210	364,067,112	165,885,725
See Appendix		(A.)	(B.)	(C.)	- - -	(D.)	(A.)	(B.)	(C.)	- - -	(D.)	(A.)	(B.)	(C.)	- - -	(D.)

Office of the Inspector General of Imports and Exports, }
Custom House, London, 5 May 1866.

John A. Messenger,
Inspector General of Imports and Exports.

No. 47.—Appendix (A.)

VALUE of IMPORTS into GREAT BRITAIN and IRELAND from FOREIGN PARTS, calculated at the Official Rates of Valuation.

SPECIES OF IMPORTS.	GREAT BRITAIN.				IRELAND.				UNITED KINGDOM.			
	YEARS ending 31 December				YEARS ending 31 December				YEARS ending 31 December			
	1863.	1864.	1865.		1863.	1864.	1865.		1863.	1864.	1865.	
ALMONDS of all sorts	106,954	98,769	99,818	£.	286	414	327	£.	107,240	99,183	100,145	£.
Animals, living; viz.:												
Oxen, Bulls, Cows and Calves	232,160	368,600	468,608		83	4,467	3,210		232,243	373,067	471,818	
Sheep and Lambs	96,843	115,718	219,144		-	-	43		96,843	115,718	219,187	
Annatto	36,274	42,067	40,678		-	-	-		36,274	42,067	40,678	
Ashes, Pearl and Pot	225,436	222,043	182,076		132	196	277		225,508	222,939	182,353	
Bacon	3,693,970	1,958,008	1,401,109		22,097	53,585	279		3,716,067	2,011,593	1,401,388	
Barilla and Alkali	7,024	4,372	6,983		13,310	25,771	21,543		20,334	30,143	28,526	
Bark for Tanning or Dyeing	74,090	67,141	85,192		-	5,350	8,786		74,090	72,491	93,978	
— Peruvian	330,246	285,362	217,140		-	-	-		330,246	285,362	217,140	
Beef, Salted or Fresh	202,889	304,461	220,061		843	11,420	171		263,732	315,881	220,232	
Bones of Animals and Fish (except Whale-fins)	365,955	324,296	347,783		3,040	2,836	5,178		368,095	327,132	352,961	
Books, Bound or Unbound	55,025	65,007	70,792		24	38	78		55,640	65,045	70,870	
Boots, Shoes and Calashes, and Boot Fronts	166,888	70,695	102,052		-	133	314		166,888	70,828	102,366	
Borax	154,907	168,325	121,974		-	-	-		154,907	168,325	121,974	
Brimstone	432,197	409,379	504,115		6,817	308	3,569		439,014	409,687	507,684	
Bristles	47,197	43,990	48,115		-	-	-		47,197	43,990	48,115	
Butter	1,463,335	1,588,544	1,615,246		4	-	14		1,463,339	1,588,544	1,615,260	
Caoutchouc	195,364	210,647	234,931		-	-	-		210,647	210,647	234,931	
Manufactures of	150,922	130,110	173,737		-	-	-		150,922	130,110	173,737	
Cassia Lignea	81,554	66,445	88,355		-	292	-		81,554	66,445	88,355	
Cheese	1,116,512	1,242,445	1,260,151		103	-	340		1,116,615	1,242,737	1,260,491	
Cinnamon	182,691	129,102	177,351		-	110	-		182,691	129,102	177,351	
Cloves	256,198	270,115	216,321		11	-	356		256,209	270,225	216,677	
Coccolinal, Granilla and Dust	953,302	332,170	834,829		-	-	462		953,302	332,170	835,291	
Cocoa, Cocoa Nut Husks and Shells, and Chocolate	2,365,844	2,117,898	2,255,008		8,467	14,939	930		2,378,311	2,117,898	2,255,938	
Coffee	224,056	199,530	189,651		13,146	-	14,288		237,202	213,769	203,939	
Cuir Rope, Twine and Strands	7,334,070	6,328,989	8,632,458		16	38	11		7,334,086	6,829,027	8,632,469	
Copper Ore and Regulus	13,324	8,352	9,322		-	-	2		13,324	8,352	9,322	
Copper, Unwrought, and part Wrought	256,045	249,137	306,720		-	650	-		256,045	249,787	306,720	
Copper, Old, fit only to be re-manufactured, and Copper in Plates and Copper Coin	1,275,520	2,592,080	2,325,000		-	-	-		1,275,520	2,592,080	2,325,000	
Cork	48,121	37,985	96,071		-	75	-		48,121	38,060	96,071	
Corn, Meal and Flour	91,512	100,548	114,729		-	-	-		102,690	112,954	133,726	
Cotton Manufactures of India and China	13,987,466	12,199,172	11,801,929		11,178	12,406	18,997		20,104,824	15,738,485	16,331,244	
Cotton Manufactures of Europe, &c.	233,680	59,546	70,702		6,117,358	3,539,313	4,580,015		233,680	59,546	70,702	
Cream of Tartar	927,389	805,080	726,402		11	1	-		927,400	805,081	726,402	
Currants	89,722	121,104	121,450		351	450	337		90,073	121,554	121,787	
Dye and Hardwoods; viz. Barwood	963,018	800,553	933,796		4,810	437	387		967,828	800,990	984,183	
Brazil Wood	90,200	104,290	92,590		-	-	-		90,200	104,290	92,590	
Fustic	29,645	113,850	150,755		-	-	-		29,645	113,850	150,755	
	59,380	66,112	101,517		78	-	120		59,458	66,112	101,646	

(continued)

SPECIES OF IMPORTS.	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	YEARS ending 31 December			YEARS ending 31 December			YEARS ending 31 December		
	1863.	1864.	1865.	1863.	1864.	1865.	1863.	1864.	1865.
Dye and Hardwoods; viz., Logwood	-	441,383	307,719	-	-	613	441,383	488,390	308,332
— Matico	-	403,016	440,977	-	-	2,779	407,761	348,626	443,756
— Rosewood	-	44,677	32,882	-	65	-	44,677	29,243	32,882
Embroidery and Needlework	-	62,692	58,085	-	-	-	62,692	51,293	58,085
— Lace	-	37,452	49,183	-	15	-	37,490	51,838	49,510
— Fish (entered by weight)	-	321,424	531,034	-	280	327	335,355	567,389	581,282
— Flax, dressed or undressed	-	3,246,423	4,245,376	-	40,842	50,248	3,261,671	4,032,188	4,331,158
— Ginger	-	37,175	67,624	-	56,448	88,782	37,179	43,431	67,624
— Glass of all Sorts	-	1,434,854	1,995,426	-	14,278	58,434	1,435,303	1,832,953	2,053,860
— Guano	-	2,974,020	1,962,720	-	222,390	411,210	2,335,740	1,313,580	2,373,930
— Gum, Animi and Copal	-	95,447	91,789	-	-	-	105,462	93,447	91,789
— Arabic	-	104,852	97,818	-	-	-	150,669	104,852	97,818
— Lac Dye	-	47,015	49,027	-	-	-	47,015	51,030	49,027
— Shellac	-	147,521	194,721	-	-	-	147,599	168,298	194,721
— Senegal	-	8,875	18,798	-	-	-	8,875	9,059	18,798
Hair or Goats' Wool, Manufactures of	-	281,577	249,696	-	-	-	281,577	244,283	249,696
— Hair, Horse	-	55,488	73,772	-	-	-	55,488	62,100	73,772
— Hams	-	508,964	206,346	-	11,780	23	508,964	387,625	206,369
— Hemp, Dressed or Undressed	-	2,153,311	3,024,869	-	14,206	11,837	2,158,792	2,951,405	3,036,706
— Hides, Raw or Tanned	-	3,217,140	3,093,228	-	303	720	3,220,935	3,036,519	3,093,948
— Hops	-	551,601	308,911	-	-	-	551,707	369,494	308,911
— Indigo	-	1,240,684	913,030	-	-	-	1,240,684	1,093,845	913,030
— Iron in Bars, Unwrought	-	453,517	501,404	-	1,196	886	455,467	526,303	502,290
— Isinglass	-	27,846	33,210	-	-	-	27,846	32,998	33,210
— Lace	-	106,633	167,705	-	-	-	106,633	143,656	167,705
— Lard	-	779,419	199,392	-	494	-	781,906	327,854	199,392
— Lead, Pig and Sheet	-	427,650	523,545	-	-	-	428,561	459,240	523,545
— Leather Gloves	-	202,312	230,430	-	-	-	202,312	252,496	230,430
— Linens	-	99,648	149,768	-	1	-	99,648	138,160	149,768
— Liquorice Juice and Paste	-	80,352	121,891	-	996	69	81,348	158,685	121,960
— Mace	-	30,406	39,727	-	-	-	30,406	34,484	39,727
— Madder, Madder Root, and Garancine	-	3,045,982	1,971,486	-	-	-	3,047,290	2,516,535	1,974,257
— Manganese, Ore of	-	133,736	179,860	-	569	2,771	138,364	205,196	185,912
— Musical Instruments	-	203,386	201,950	-	7,208	6,052	203,386	220,761	203,180
— Nutmegs	-	110,386	154,411	-	339	1,230	110,386	162,011	154,411
— Oil, Castor	-	512,190	225,826	-	-	-	512,190	208,040	225,826
— Cocoa Nut	-	956,538	568,306	-	-	-	956,538	1,120,964	568,306
— Olive	-	667,011	1,082,319	-	-	-	671,410	565,888	1,088,745
— Palm	-	790,224	798,724	-	2,966	6,426	790,224	673,520	798,724
— Rape Seed	-	169,084	188,192	-	15,188	-	175,239	160,500	199,139
— Train, Spermacei and Blubber	-	263,087	226,121	-	2,892	10,937	263,227	293,943	227,956
— of Turpentine	-	126,822	145,784	-	471	1,835	131,040	148,805	159,758
Oil Seed Cake	-	408,821	461,279	-	3,021	3,148	411,721	470,520	472,589
Oranges and Lemons	-	300,298	284,642	-	4,241	1,383	302,981	287,245	352,518
— Paper of all kinds	-	573,783	631,995	-	2,603	1,128	573,784	678,780	632,563
— Pepper	-	280,174	320,726	-	131	568	280,174	308,947	320,726
— Pimento	-	82,275	72,268	-	1	-	82,275	124,457	72,268

Pork, Salted or Fresh	154,415	217,441	216,853	7,544	1,053	135	161,959	218,494	216,988
Potatoes	618,431	366,602	394,686	765	-	5	614,196	366,605	394,691
Quicksilver	352,479	952,700	356,365	-	-	-	352,479	952,700	356,365
Rags, &c., for Paper	203,292	265,017	268,933	757	2,141	1,908	204,049	267,188	270,841
Raisins	289,366	223,799	232,215	5,373	5,353	-	294,739	229,152	257,666
Rhubarb	76,708	70,979	81,229	-	-	-	76,708	70,979	81,229
Rice, cleaned or in the Husk	2,300,886	2,394,520	1,450,724	413	256	1,929	2,301,299	2,394,776	1,461,653
Rosin	160,980	148,603	188,452	1,979	1,770	2,175	162,959	150,373	190,627
Safflower	54,416	82,342	47,122	-	-	-	54,416	82,342	47,122
Sago	275,058	295,052	334,770	-	-	129	275,058	295,052	334,899
Saltpetre and Cubic Nitre	782,779	866,900	1,415,276	-	-	-	782,779	866,900	1,415,276
Seeds, Clover	159,745	143,726	126,858	656	449	530	160,401	144,175	127,388
Seeds, Cotton	472,149	642,927	872,389	-	-	-	472,149	642,927	872,389
Flaxseed and Linseed	1,052,202	1,309,645	1,337,900	46,343	215,152	128,088	1,098,545	1,524,797	1,466,078
Rape	323,868	243,392	212,882	93	42	172	323,961	243,434	213,004
Senna	62,701	38,165	56,204	-	-	-	62,701	38,165	56,204
Shumac	81,789	78,539	83,518	2,757	2,572	2,412	84,546	81,111	85,930
Silk, Raw and Waste	5,020,963	2,677,625	3,681,314	-	-	-	5,029,963	2,677,625	3,681,314
Thrown	90,918	110,006	94,392	-	-	-	90,918	110,006	94,392
Manufactures of India and China	155,801	113,590	139,052	-	-	-	155,801	113,590	139,052
of Europe, &c.	5,905,546	6,814,439	7,572,087	15	97	147	5,905,561	6,814,536	7,572,234
Silver Ore	271,626	251,568	382,391	1,200	-	-	272,826	382,391	382,391
Skins and Furs	459,970	436,606	459,684	-	-	-	459,970	436,640	459,699
Spelter	1,726,150	1,562,900	1,530,350	2,450	1,150	3,900	1,728,600	1,564,050	1,534,250
Spirits, Brandy	413,001	648,027	406,691	12,988	19,332	17,637	425,989	667,859	424,328
Geneva	14,915	16,693	16,850	766	920	1,586	15,681	17,613	18,436
Rum	612,510	467,980	582,769	16	9	18	612,526	467,989	582,787
Sugar, Raw and Refined	15,042,011	16,761,164	15,777,847	310,439	357,433	259,979	15,361,450	17,118,597	16,031,826
Molasses	466,742	381,732	468,935	2,912	219	110	469,654	381,951	469,645
Tallow	1,208,217	1,059,005	1,428,807	28,809	22,215	22,485	1,237,026	1,081,220	1,451,292
Tar	208,894	182,661	131,650	5,296	5,190	342	214,190	187,851	131,992
Tea	13,680,620	12,435,844	12,126,228	12	80	894	13,680,632	12,435,924	12,127,122
Teeth, Elephants'	54,564	66,858	60,090	-	-	-	54,564	66,858	60,090
Terra Japonica and Cutch	269,682	302,526	339,868	-	-	-	269,682	302,526	339,868
Tin	272,795	490,490	569,860	-	-	-	272,795	490,490	569,860
Tobacco and Snuff	553,865	671,934	639,150	67,334	22,381	37,365	621,199	694,315	676,524
Turpentine	13,390	25,925	20,720	25	206	834	13,415	26,131	21,054
Valonia	185,193	120,428	97,351	22,154	20,894	6,743	207,347	141,322	104,094
Watches	256,363	237,288	257,076	-	-	-	256,363	237,288	257,076
Wax, Bees'	24,944	43,150	62,073	-	-	-	24,944	43,150	62,073
Whalefins	19,424	19,063	16,816	-	-	1,368	19,424	19,063	18,184
Wines	1,524,445	1,660,371	1,512,903	74,241	79,932	94,815	1,598,686	1,740,303	1,607,718
Wood and Timber; viz.: Deals, Battens, &c., Sawn or Split	456,910	476,382	518,641	67,609	71,510	70,363	524,519	547,892	589,004
Timber, not Sawn or Split, including Teak	1,456,684	1,479,116	1,622,504	195,065	170,389	196,717	1,651,749	1,649,505	1,819,221
Staves	45,518	49,097	52,590	959	784	1,051	46,477	49,881	53,641
Wool, Cotton	20,154,666	26,977,070	30,014,994	2,526	270	80,983	20,157,192	26,977,340	30,095,077
Sheep and Lambs' (including Alpaca and the Llama Tribe)	4,653,965	5,452,879	5,561,836	360	444	742	4,654,325	5,453,923	5,562,578
Woolen Manufactures	1,813,889	1,849,391	1,890,720	5	159	384	1,813,894	1,849,550	1,891,104
Yarn, Woolen or Worsted, and Yarn of Silk	690,787	710,512	678,620	-	-	-	690,787	710,512	678,620
Worsted	-	-	-	-	-	-	-	-	-
All other Articles	13,006,693	13,782,563	14,815,157	261,902	121,147	89,692	13,208,595	13,903,710	14,941,849
TOTAL Official Value of Imports from	164,240,553	168,763,194	175,509,995	7,673,299	5,198,496	6,296,053	171,913,852	173,961,690	181,806,048

VALUE of the PRODUCE and MANUFACTURES of the UNITED KINGDOM, Exported, from GREAT BRITAIN and IRELAND to FOREIGN PARTS, calculated at the Official Rates of Valuation.

SPECIES OF EXPORTS.	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	YEARS ending 31 December			YEARS ending 31 December			YEARS ending 31 December		
	1863.	1864.	1865.	1863.	1864.	1865.	1863.	1864.	1865.
Agricultural Implements -	186,360	180,029	210,293	-	-	7	186,360	180,029	210,300
Alkali of all sorts -	1,282,208	1,315,663	1,543,675	-	-	-	1,282,208	1,315,663	1,543,675
Alum -	166,700	106,452	77,912	-	-	-	156,702	106,452	77,912
Apparel, Slops and Negro Clothing -	2,808,361	2,554,501	2,638,447	607	24,917	565	2,808,968	2,579,418	2,639,012
Arms and Ammunition -	1,133,501	921,998	994,773	61	-	-	1,133,562	921,998	904,773
Bacon and Hams -	239,378	210,350	83,204	797	188	313	230,175	210,538	83,317
Bags, Empty -	339,078	343,509	426,029	99	-	5	339,177	343,509	426,034
Beef and Pork, Salted -	25,917	31,438	21,035	771	360	329	26,688	31,808	21,364
Beer and Ale -	437,121	452,698	497,474	859	719	738	437,980	453,417	498,212
Bleaching Materials -	110,739	168,010	153,451	4,210	1,806	648	123,049	169,825	154,099
Books, Printed -	138,916	144,674	168,041	9	2	2	138,925	144,676	168,043
Brass and Copper Manufactures -	4,768,134	4,091,817	3,537,460	97	-	-	4,768,231	4,091,817	3,537,460
Bread and Biscuit -	24,374	27,148	21,851	8	48	41	24,377	27,196	21,892
Bricks -	14,749	13,071	16,132	76	76	109	14,825	13,747	16,241
Butter -	126,080	65,621	60,854	33,076	41,042	40,207	159,156	106,663	101,061
Cabinet and Upholstery Wares -	301,954	251,423	289,837	-	15	50	301,954	251,438	289,887
Candles -	114,688	85,025	71,913	28	-	-	114,716	85,025	71,913
Caoutchouc and Gutta Percha, Manufactures of -	344,734	433,272	486,348	-	-	-	344,734	433,272	486,348
Carriages -	589,400	723,240	406,580	-	-	-	589,400	723,240	406,580
Cement -	690,762	799,947	752,512	-	-	-	690,762	799,947	752,512
Cheese -	48,672	43,060	32,376	-	-	-	48,672	43,060	32,376
Coals and Culm -	7,689,579	8,152,979	8,427,894	2,955	2,196	1,105	7,672,534	8,155,175	8,428,999
Confectionery -	53,581	53,469	44,775	-	-	5	53,581	53,469	44,780
Cordage -	161,225	160,649	166,049	510	340	462	161,735	160,989	166,511
Corn, Meal and Flour -	147,845	101,702	95,498	13,156	13,541	10,797	161,001	115,243	106,295
Cotton Yarn -	6,606,473	6,718,740	9,314,603	128	-	-	6,606,601	6,718,740	9,214,603
Drugs and Chemical Products -	877,172	963,374	948,573	865	14,673	15,983	877,857	1,069,837	1,081,610
Earthenware of all sorts -	1,173,300	1,106,140	1,203,575	55	106,463	133,037	1,173,355	1,196,140	1,203,395
Fish of all sorts -	773,371	708,957	604,123	7,955	9,435	2,964	781,326	718,392	607,087
Fishing Tackle -	69,644	92,389	81,119	-	-	-	69,644	92,389	81,119
Fuel, Manufactured -	67,288	99,964	112,715	43	-	-	67,288	90,964	112,715
Glass of all sorts -	571,854	556,450	584,537	-	-	57	571,897	556,450	584,594
Haberdashery and Millinery -	4,357,823	4,797,531	5,030,740	1,836	21	-	4,359,659	4,797,532	5,030,740
Hardware and Cutlery -	2,531,983	2,647,114	2,745,173	88	204	72	2,532,071	2,647,318	2,745,345
Hats, Beaver and Felt -	139,666	164,923	173,908	-	-	144	139,666	164,923	174,052
of all other sorts -	537,667	515,175	471,031	-	78	-	537,667	515,253	471,031
Hemp, Dressel -	32,510	24,795	51,545	-	-	-	32,510	24,795	51,545
Hops -	71,332	68,239	83,844	-	-	-	71,332	68,239	83,844
Horses -	51,930	46,272	43,640	6	111	-	51,936	46,383	43,640
Iron and Unwrought Steel -	16,863,042	16,475,212	17,774,119	12,165	8,785	5,609	16,875,207	16,483,997	17,779,728

Lead - - - - -	21,050	28,961	7,911	143	109	55	21,198	29,070	7,966
Lead and Shot - - - - -	381,090	378,277	287,859	1,010	25	87	382,100	378,302	287,946
Lead, Red - - - - -	97,359	103,453	123,214	-	-	-	97,359	103,453	123,214
White - - - - -	133,542	138,825	153,317	-	-	-	133,542	138,835	153,317
Leather, Wrought and Unwrought - - - - -	1,579,006	1,706,387	1,898,669	682	809	359	1,579,688	1,707,196	1,899,028
Saddlery and Harness - - - - -	341,668	345,928	350,531	-	-	-	341,668	345,950	350,531
Linen Yarn - - - - -	2,258,975	2,370,052	2,191,705	-	22	1,583	2,258,975	2,370,052	2,193,288
Manufactures - - - - -	11,532,475	12,772,134	14,755,358	-	10,229	1,179	11,549,268	12,782,863	14,756,537
Machinery and Mill-work - - - - -	4,368,008	4,848,592	5,221,633	4	-	1,000	4,368,012	4,848,592	5,222,633
Mathematical and Optical Instruments - - - - -	80,056	77,218	71,058	-	-	-	80,056	77,218	71,058
Melasses - - - - -	35,905	31,198	40,122	-	-	-	35,905	31,198	40,122
Musical Instruments - - - - -	177,122	177,950	166,107	-	-	-	177,122	177,980	166,107
Oil, Hempseed, Linseed and Rapeseed - - - - -	1,045,847	1,510,583	1,988,500	10	-	-	1,045,857	1,510,583	1,988,560
Train and Spermaceti - - - - -	7,177	18,530	12,904	-	-	-	7,177	18,530	12,904
Painters' Colours and Materials - - - - -	459,193	498,745	473,051	25	-	96	459,223	498,745	473,051
Paper, of all sorts - - - - -	1,677,904	1,677,116	1,879,924	232	36	-	1,678,136	1,677,152	1,880,920
Perfumery - - - - -	106,749	113,428	94,351	40	-	-	106,789	113,428	94,351
Pickles and Sauces - - - - -	389,929	370,909	328,381	-	1	-	389,534	370,910	328,381
Plate, Plated Ware, Jewellery and Watches - - - - -	498,464	441,948	426,925	5	-	-	498,464	441,948	426,925
Plating for Hats of Straw, Chip and Willow - - - - -	35,290	25,364	52,801	-	-	-	35,290	25,364	52,801
Potatoes - - - - -	2,624	15,232	2,860	732	2,523	2,157	3,356	17,755	5,017
Provisions not otherwise described - - - - -	314,944	373,685	305,736	2,787	3,049	2,316	317,731	376,734	308,052
Salt - - - - -	821,417	794,086	769,191	6,021	562	2,493	827,438	794,048	771,084
Saltpetre, refined in the United Kingdom - - - - -	157,620	209,688	196,566	3	-	286	157,623	209,688	196,566
Seeds, of all sorts - - - - -	90,074	106,010	99,528	-	-	-	90,074	106,010	99,814
Silk Manufactures - - - - -	2,803,741	2,720,765	2,396,208	-	-	-	2,803,741	2,720,765	2,396,208
Soap - - - - -	584,088	539,938	415,360	1,356	942	-	585,444	540,880	415,360
Spirits - - - - -	665,632	660,886	319,018	1,568	11,678	-	667,500	672,564	321,723
Stationery, other than Paper - - - - -	360,906	371,125	402,092	35	10	-	360,941	371,135	402,092
Sugar, Refined - - - - -	727,516	303,340	415,422	-	-	6	727,516	303,340	415,428
Tin, Unwrought - - - - -	325,310	328,058	380,567	-	-	-	325,310	328,058	380,567
Plates - - - - -	1,339,112	1,203,563	1,505,240	-	34	-	1,339,112	1,203,537	1,505,240
Tobacco (Manufactured) and Snuff - - - - -	3,710	4,920	9,484	-	-	-	3,740	4,920	9,484
Toys - - - - -	82,316	83,360	84,978	-	-	2	82,316	83,360	84,980
Turnery and Turners' Wares - - - - -	49,247	36,084	36,084	25	-	-	49,272	34,962	36,084
Twine - - - - -	58,856	54,333	56,666	59	-	24	58,915	54,333	56,690
Umbrellas and Parasols - - - - -	184,660	162,723	160,177	-	-	-	184,660	162,723	160,177
Wool, Sheeps' - - - - -	290,108	257,138	317,962	-	-	-	290,108	257,138	317,962
of other sorts - - - - -	150,101	152,959	194,093	-	-	-	150,101	152,959	194,093
Woolen and Worsted Yarn - - - - -	1,807,917	1,862,383	1,862,383	-	-	-	1,832,761	1,807,917	1,862,383
Woolen Manufactures - - - - -	33,734,393	39,013,754	46,493,256	2,327	337	234	33,734,393	39,014,091	46,493,490
Zinc, Wrought and Unwrought - - - - -	259,402	223,066	223,066	-	-	-	259,402	223,066	223,066
All other Articles - - - - -	5,542,327	5,086,330	5,497,606	95,642	21,182	19,422	5,637,969	5,107,512	5,517,028
Total Official Value of the Produce and Manufactures of the United Kingdom Exported to Foreign Parts									
£.									
				218,406	276,568	247,273	258,198,551	267,150,982	301,612,902

No. 47.—Appendix (C.)

VALUE of FOREIGN and COLONIAL MERCHANDISE, Exported from GREAT BRITAIN and IRELAND to FOREIGN PARTS, calculated at the Official Rates of Valuation.

SPECIES OF EXPORTS.	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	YEARS ending 31 December			YEARS ending 31 December			YEARS ending 31 December		
	1863.	1864.	1865.	1863.	1864.	1865.	1863.	1864.	1865.
ALMONDS, of all sorts -	£. 55,164	£. 40,183	£. 53,241	-	-	-	-	-	£. 53,241
Ashes, Pearl and Pot -	4,337	6,778	6,708	-	-	-	55,164 4,337	40,183 6,778	6,708
Bark, Peruvian -	189,706	191,923	251,580	-	-	-	189,706	191,923	251,580
Cacoutchouc -	57,708	81,500	78,946	-	-	-	57,708	81,500	78,946
Cassia Lignea -	114,926	84,672	164,455	-	-	-	114,926	84,672	164,455
Cinnamon -	203,222	210,963	213,274	-	-	-	203,222	210,963	213,274
Cloves -	894,334	669,198	875,007	-	-	-	894,334	669,198	875,007
Cochineal, Granilla and Dust -	2,577,218	1,928,405	2,194,912	-	-	-	2,577,218	1,928,405	2,194,912
Cocoa, Cocoa-nut Husks and Shells, and Chocolate -	220,981	106,582	124,144	-	-	-	220,981	106,582	124,144
Coffee -	4,461,330	4,956,422	6,241,786	-	-	-	4,461,330	4,956,422	6,241,786
Copper, Unwrought, and part Wrought -	859,998	1,249,670	1,292,890	-	1	-	859,998	1,249,670	1,292,890
Corn, Meal and Flour -	71,392	49,081	28,513	-	-	-	71,442	49,183	29,676
Cotton Manufactures of India -	174,498	110,296	42,000	150	102	1,163	174,498	110,296	42,000
of Europe, &c. -	137,640	163,243	177,693	-	-	-	137,640	163,243	177,693
Currents -	177,438	201,996	213,768	-	-	-	177,438	201,996	213,768
Dye and Hardwoods; viz. Barwood -	20,323	8,570	43,794	-	-	-	20,323	8,570	43,794
Fustic -	14,316	16,092	9,396	-	-	-	14,316	16,092	9,396
Logwood -	73,788	38,802	74,264	-	-	-	73,788	38,802	74,264
Flax -	103,627	182,162	118,837	-	-	-	103,627	182,162	118,837
Guano -	70,748	91,840	93,420	-	-	-	70,748	91,840	93,420
Gum Animi and Copal -	69,333	81,491	89,925	-	-	-	69,333	81,491	89,925
Hair or Goats' Wool, Manufactures of -	101,158	54,945	117,017	-	-	-	101,158	54,945	117,017
Hemp -	379,457	487,369	793,480	-	-	-	379,457	487,369	793,480
Hides, Raw and Tanned -	1,137,596	735,273	791,342	-	-	-	1,137,596	735,273	791,342
Indigo -	1,173,436	1,237,861	1,428,592	-	-	-	1,173,436	1,237,861	1,428,592
Iron in Bars, Unwrought -	167,185	167,453	125,268	-	-	-	167,185	167,453	125,268
Lead, Pig and Sheet -	9,659	17,685	6,045	-	-	-	9,659	17,685	6,045

[illegible]

No. 47.—Appendix (D.)

VALUE of the PRODUCE and MANUFACTURES of the UNITED KINGDOM, Exported from GREAT BRITAIN and IRELAND to FOREIGN PARTS, according to the Real or Declared Value thereof.

SPECIES OF EXPORTS.	GREAT BRITAIN.			IRELAND.			UNITED KINGDOM.		
	YEARS ending 31 December			YEARS ending 31 December			YEARS ending 31 December		
	1863.	1864.	1865.	1863.	1864.	1865.	1863.	1864.	1865.
AGRICULTURAL Implements	186,360	180,029	210,293	-	-	7	186,360	180,029	210,300
Alkali of all sorts	866,715	916,009	1,123,946	-	-	-	866,715	916,009	1,123,946
Alum	55,053	35,070	26,885	-	-	-	55,054	35,070	26,885
Apparel, Slops and Negro Clothing	2,808,361	2,554,501	2,638,447	1	-	-	2,808,968	2,579,418	2,639,012
Arms and Ammunition	1,576,106	992,733	1,134,256	607	24,917	565	1,576,182	992,723	1,134,256
Bacon and Hams	251,549	249,900	117,250	76	-	-	253,052	250,312	118,150
Bags, Empty	555,107	749,432	696,241	1,506	412	909	555,282	749,422	696,291
Beef and Pork, Salted	52,724	59,731	39,103	175	-	50	54,656	60,970	39,774
Beer and Ale	1,743,298	1,839,209	2,058,296	1,932	1,249	671	1,746,288	1,841,637	2,060,976
Bleaching Materials	80,897	131,469	116,177	2,940	2,428	2,680	83,253	132,720	117,148
Books, Printed	456,781	466,483	511,383	2,356	1,251	971	456,829	466,485	511,388
Brass and Copper Manufactures	4,238,406	3,899,553	3,162,519	48	-	5	4,238,490	3,899,553	3,162,519
Bread and Biscuit	79,799	80,463	76,856	84	-	-	79,814	80,628	77,008
Bricks	77,337	73,440	86,129	135	165	152	77,472	73,532	86,245
Butter	397,599	229,266	230,786	116	92	116	471,849	320,928	333,228
Cabinet and Upholstery Wares	301,954	251,423	289,837	74,250	97,062	102,442	301,954	251,438	289,887
Candles	223,289	159,629	123,548	41	15	50	223,330	159,629	123,548
Caoutchouc and Gutta Percha, Manufactures of	347,435	435,707	492,836	-	-	-	347,435	435,707	492,836
Carrriages	369,229	511,930	352,787	-	-	-	369,229	511,930	352,787
Cement	260,708	297,232	285,898	-	-	-	260,798	297,222	285,898
Cheese	157,529	147,251	111,102	-	-	-	157,529	147,251	111,102
Coals and Culm	3,711,407	4,163,785	4,426,134	2,391	1,988	1,043	3,713,798	4,165,773	4,427,177
Confectionery	112,319	110,608	85,452	-	-	13	112,319	110,603	85,465
Cordage	297,601	310,424	295,760	698	520	609	298,299	310,944	296,369
Corn, Meal and Flour	371,997	265,007	255,496	26,516	24,318	19,140	398,513	289,855	274,636
Cotton Yarn	8,062,893	9,083,239	10,342,737	235	-	-	8,063,128	9,083,239	10,342,737
Drugs and Chemical Products	39,321,395	45,794,679	46,918,892	2,665	4,411	4,492	39,524,060	45,799,090	46,923,384
Earthenware of all sorts	877,172	908,433	925,293	685	19,463	27,949	877,857	928,806	953,242
Fish of all sorts	1,341,019	1,422,014	1,442,172	50	-	25	1,341,069	1,422,014	1,442,197
Fishing Tackle	767,169	757,314	686,884	2,585	4,630	2,354	769,754	761,944	689,238
Fuel, Manufactured	69,644	92,389	81,119	-	-	-	69,644	92,389	81,119
Glass of all sorts	38,510	55,110	69,390	-	-	-	38,510	55,110	69,390
Haberdashery and Millinery	759,276	762,451	744,512	57	-	82	759,383	762,451	744,504
Hardware and Cutlery	4,357,823	4,797,531	5,030,740	1,836	21	-	4,359,659	4,797,552	5,030,740
Hats, Beaver and Felt	3,826,977	4,113,556	4,326,551	172	151	190	3,833,149	4,113,707	4,326,741
Hemp, of all other sorts	226,083	259,395	280,772	-	-	79	226,083	259,395	280,851
Hemp, Dressed	218,043	204,001	202,743	-	40	-	218,043	204,041	202,743
Hops	13,234	9,151	18,995	-	-	-	13,234	9,151	18,995
Horses	88,920	92,216	124,296	-	-	-	88,920	92,216	124,296
	269,795	230,331	185,367	30	600	-	269,825	230,931	185,367

Iron and Unwrought Steel	13,185,986	13,293,646	13,456,249	14,950	16,838	15,110	13,150,936	13,310,484	13,471,359
Lard	23,332	34,635	12,956	285	274	160	28,617	34,909	13,116
Lead and Shot	772,014	779,132	581,534	1,850	42	150	773,864	779,174	581,084
Red	61,785	67,966	78,890	-	-	-	61,785	67,966	78,890
White	78,553	83,918	91,267	-	-	-	78,553	83,918	91,267
Leather, Wrought and Unwrought	1,990,433	2,061,139	2,110,805	1,272	1,217	848	1,991,705	2,062,356	2,111,653
Saddlery and Harness	341,668	345,928	350,531	-	22	-	341,668	345,950	350,531
Linen Yarn	2,530,404	2,991,969	2,534,215	-	-	1,106	2,530,404	2,991,969	2,535,321
Manufactures	6,498,929	8,167,528	9,156,453	10,044	5,285	537	6,508,973	8,172,813	9,156,890
Machinery and Mill-work	4,368,068	4,848,592	5,221,633	4	-	1,000	4,368,012	4,848,592	5,222,633
Mathematical and Optical Instruments	80,056	77,218	71,058	-	-	-	80,056	77,218	71,058
Melasses	25,547	24,072	30,875	-	-	-	25,547	24,072	30,875
Musical Instruments	166,793	167,851	152,828	-	-	-	166,793	167,851	152,828
Oil, Hempseed, Linseed and Rapeseed	999,063	1,262,571	1,547,683	14	-	-	999,077	1,262,571	1,547,683
Train and Spermaceti	17,611	45,286	33,232	-	-	-	17,611	45,286	33,232
Painters' Colours and Materials	450,198	498,745	473,051	25	-	-	450,223	498,745	473,051
Paper of all sorts	632,544	631,297	537,025	116	30	36	632,660	631,327	537,061
Perfumery	106,749	113,428	94,351	40	-	-	106,789	113,438	94,351
Pickles and Sauces	389,529	370,909	328,381	5	1	-	389,534	370,910	328,381
Plate, Plated Ware, Jewellery and Watches	461,589	419,478	412,820	-	-	-	461,589	419,478	412,820
Plating for Hats of Straw, Chip and Willow	51,234	31,320	49,996	-	-	-	51,234	31,320	49,996
Potatoes	3,489	9,558	3,203	1,237	3,218	8,071	4,726	12,776	6,274
Provisions, not otherwise described	314,944	373,885	305,786	2,787	3,049	2,316	317,731	376,734	308,052
Salt	283,899	276,422	273,761	2,698	137	870	286,597	276,539	274,631
Saltpetre, refined in the United Kingdom	97,401	120,529	93,547	1	-	-	97,402	120,529	93,547
Seeds of all sorts	107,001	103,467	118,127	-	-	612	107,001	103,467	118,739
Silk Manufactures	2,232,306	2,314,927	2,171,439	-	-	-	2,232,306	2,314,927	2,171,439
Soap	233,972	231,548	184,279	1,085	624	-	255,057	232,172	184,279
Spirits	433,206	493,985	242,263	1,122	8,293	1,841	454,328	502,278	244,104
Stationery other than Paper	342,539	360,093	405,067	35	10	-	342,574	360,103	405,067
Sugar, Refined	504,958	199,841	249,575	-	-	2	504,958	199,841	249,677
Tin, Unwrought	513,877	482,147	498,570	-	-	-	513,877	482,147	498,570
Plates	1,309,673	1,263,201	1,481,098	-	45	-	1,309,673	1,263,246	1,481,098
Tobacco (Manufactured) and Snuff	26,448	33,536	53,213	-	-	-	26,448	33,536	53,213
Toys	82,316	83,360	84,978	-	-	2	82,316	83,360	84,980
Turnery and Turners' Wares	49,247	34,962	36,084	25	-	-	49,272	34,962	36,084
Twine	130,616	117,924	117,774	168	-	70	130,784	117,924	117,844
Umbrellas and Parasols	184,660	162,723	160,177	-	-	-	184,660	162,723	160,177
Wool, Sheep's	688,300	673,446	901,660	-	-	-	688,300	673,446	901,660
of other sorts	297,025	306,155	339,783	-	-	-	297,025	306,155	339,783
Woolen and Worsted Yarn	5,087,293	5,417,377	5,429,504	-	-	-	5,087,293	5,417,377	5,429,504
Woolen Manufactures	15,488,568	18,533,308	20,104,572	996	189	158	15,489,564	18,533,497	20,104,730
Zinc, Wrought and Unwrought	106,808	112,083	94,659	-	-	-	106,808	112,083	94,659
All other Articles	4,637,865	4,486,614	4,604,285	24,458	23,846	16,075	4,682,323	4,510,460	4,620,360
TOTAL Real or Declared Value of the Produce and Manufactures of the United Kingdom Exported to Foreign Parts	146,417,039	160,201,568	165,627,167	185,303	247,485	208,558	146,602,342	160,449,053	165,835,725

J. J. Mayo,
Registrar General.

NAVIGATION OF THE UNITED KINGDOM—continued.

VESSELS EMPLOYED IN THE FOREIGN TRADE.

No. 50.—AN ACCOUNT of the Number of VESSELS, with the Amount of their TONNAGE (including their repeated Voyages), that entered Inwards and cleared Outwards at the several Ports of the UNITED KINGDOM from and to Foreign Ports, during each of the Three Years ending the 31st of December 1863, 1864, and 1865, respectively.

YEARS (ending 31 December)		SHIPPING ENTERED INWARDS IN THE UNITED KINGDOM, FROM FOREIGN PORTS.									
		GREAT BRITAIN.				IRELAND.				UNITED KINGDOM.	
		British and Irish Vessels.		Foreign Vessels.		British and Irish Vessels.		Foreign Vessels.		British and Irish Vessels.	
		Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1863	-	29,150	8,126,798	23,718	4,516,571	1,001	308,348	1,039	309,346	30,151	8,430,146
1864	-	30,309	8,760,181	22,735	4,297,351	924	267,919	755	189,560	31,233	9,028,100
1865	-	31,028	9,335,743	23,196	4,453,333	958	287,689	905	241,121	31,986	9,623,432
1863	-									24,757	4,825,917
1864	-									23,490	4,486,911
1865	-									24,101	4,694,454
YEARS (ending 31 December)		SHIPPING CLEARED OUTWARDS FROM THE UNITED KINGDOM, TO FOREIGN PORTS.									
		GREAT BRITAIN.				IRELAND.				UNITED KINGDOM.	
		British and Irish Vessels.		Foreign Vessels.		British and Irish Vessels.		Foreign Vessels.		British and Irish Vessels.	
		Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1863	-	29,601	8,465,281	23,175	4,798,512	332	128,965	275	94,912	29,933	8,589,246
1864	-	30,306	9,086,875	23,573	4,477,916	239	86,700	117	38,007	30,545	9,173,575
1865	-	30,944	9,632,905	24,672	4,804,747	240	102,618	124	38,936	31,184	9,735,523
1863	-									25,450	4,803,424
1864	-									23,690	4,515,923
1865	-									24,796	4,843,683

General Register and Record Office of Shipping and Seamen,
Adelaide-place, London Bridge,
20 March 1866.

J. J. Mayo,
Registrar General.

EXCHEQUER.

AN ACCOUNT of all Monies received during the Year ended 31 March 1866, to the Account of HER MAJESTY'S EXCHEQUER at the Bank of *England* and of *Ireland*, under the respective Heads of PUBLIC REVENUE; the Amount of all Royal Orders, and Treasury Warrants received, and of the Credits and Transfers made by the Comptroller General of the Exchequer; the Payments by the Bank of *England*; and the Balance remaining to the Account of the Exchequer at each Bank, on 31 March 1866 (per Acts 4 Will. 4, c. 15, and 17 & 18 Vict. c. 94).

(PRESENTED PURSUANT TO ACTS OF PARLIAMENT.)

Ordered, by The House of Commons, to be Printed,
8 May 1866.

AN ACCOUNT of all MONIES received during the Year ended 31 March 1866, to the Account of HER MAJESTY'S EXCHEQUER, at the Bank of *England* and of *Ireland*, under the respective Heads of PUBLIC REVENUE; the Amount of all Royal Orders and Treasury Warrants received, and of the Credits and Transfers made by the Comptroller General of the Exchequer; the Payments by the Bank of *England*; and the Balance remaining to the Account of the Exchequer at each Bank, on 31 March 1866 (per Acts 4 Will. 4, c. 15, and 17 & 18 Vict. c. 94).

R E C E I P T.

	GREAT BRITAIN.			IRELAND.			TOTAL.			—			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
EXCHEQUER BALANCES on 31 March 1865 :													
Of Credits granted by the Comptroller General, but not draw : by Public Accountants - - - - -	872,566	3	10										
Of available Monies remaining to the account of the Comptroller General of the Exchequer - - - - -	6,508,689	5	2	1,182,232	17	8							
£.	7,381,255	9	-	1,182,232	17	8							
Balance of available Income remaining to the Account of the } Comptroller General, brought forward - - - - - }	6,508,689	5	2	1,182,232	17	8	-	-	-	7,690,922	2	10	
Consolidated Customs - - - - -	19,254,000	-	-	1,856,000	-	-	21,110,000	-	-				
" Ditto, remitted from Ireland - - - - -	166,000	-	-		-	-	166,000	-	-				
" Excise - - - - -	16,630,000	-	-	3,031,000	-	-	19,661,000	-	-				
" Ditto, remitted from Ireland - - - - -	127,000	-	-		-	-	127,000	-	-				
" Stamps - - - - -	9,021,989	13	5	521,000	-	-	9,542,989	13	5				
" Ditto, remitted from Ireland - - - - -	17,010	6	7		-	-	17,010	6	7				
Post Office Revenue - - - - -	4,250,000	-	-		-	-	4,250,000	-	-				
Assessed Taxes - - - - -	2,152,000	-	-		-	-	2,152,000	-	-				
Land Tax - - - - -	1,198,000	-	-		-	-	1,198,000	-	-				
Property and Income Tax - - - - -	5,974,525	12	1	386,000	-	-	6,360,525	12	1				
" Ditto, remitted from Ireland - - - - -	29,474	7	11		-	-	29,474	7	11				
Hereditary Revenues - - - - -	10,003	2	10	297	10	-	10,300	12	10				
Surplus Fees of Regulated Offices - - - - -	212,762	15	-	7,689	15	2	250,152	10	2				
Imprest Monies, &c. - - - - -	350,428	6	3	14,893	1	5	365,321	7	8				
Produce of Sale of Old Stores, &c.; viz.—													
Army Extra Receipts - - - - - £. 431,240 13 11													
Navy Extra Receipts - - - - - 153,387 16 2													
Convict Extra Receipts - - - - - 4,431 6 9													
Per-centage on Payments in Hanover 42 19 9													
	589,102	16	7	-	-	-	589,102	16	7				
Trustees of the late King of the Belgians - - - - -	27,000	-	-	-	-	-	27,000	-	-				
Contribution by the Indian Department, per Act 25 & 26 Vict. c. 27, &c. - - - - -	1,121,824	17	3	-	-	-	1,121,824	17	3				
China War Expenses Indemnity - - - - -	422,712	-	-	-	-	-	422,712	-	-				
Profits of Issue, Bank of England, per Act 24 Vict. c. 3, s. 4 - - - - -	131,578	-	-	-	-	-	131,578	-	-				
Land Revenue of the Crown - - - - -	320,000	-	-	-	-	-	320,000	-	-				
Repayments of Advances for Public Works, &c. - - - - -	1,489,397	8	5	327,655	8	9	1,817,052	17	2				
Money raised by Loan (Fortifications), per Acts 26 & 27 Vict. c. 80, and 27 & 28 Vict. c. 109 - - - - -	450,000	-	-	-	-	-	450,000	-	-				
Money raised by Exchequer Bonds, per Act 28 Vict. c. 29 - - - - -	1,000,000	-	-	-	-	-	1,000,000	-	-				
£.	64,974,809	6	4	6,144,535	15	4	71,119,345	1	8*				
Exchequer Bills placed as Cash to the Credit of the Consolidated Fund, per Act 57 Geo. 3, c. 48 - - - - -	7,160,415	19	11	-	-	-	7,160,415	19	11				
TOTAL Consolidated Fund - - £.	72,135,225	6	3	6,144,535	15	4	78,279,761	1	7				
										78,279,761	1	7	
										TOTAL - - - £.	85,970,683	4	5

* There have been taken out of the above sum of £.71,119,345. 1. 8., and carried towards the Supplies of the Year ended 31 March 1866:

	GREAT BRITAIN.			IRELAND.			TOTAL.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
In full of £. 9,890,644. 16. 5., per Act 26 & 27 Vict. c. 99 - - -	258,327	15	8	12,153	-	-	270,480	15	8
In full of £. 584,750., per Act 27 Vict. c. 5 - - - - -	1,051	3	11	-	-	-	1,051	3	11
In further part of £. 7,341,813. 15. 10., per Act 27 & 28 Vict. c. 73 - - -	2,937,272	9	10	586,318	2	6	3,523,590	12	4
In full of £. 175,650, per Act 28 Vict. c. 4 - - - - -	1,051	3	11	-	-	-	1,051	3	11
In full of £. 15,000,000, per Act 28 Vict. c. 10 - - - - -	13,151,317	6	3	1,848,182	13	9	15,000,000	-	-
In part of £. 23,342,558. 3. 3., per Act 28 & 29 Vict. c. 123 - - -	16,808,993	16	3	2,094,854	-	-	18,903,447	16	3
In full of £. 1,137,772, per Act 29 Vict. c. 6 - - - - -	1,136,587	-	-	1,185	-	-	1,137,772	-	-
TOTAL - - - £.	34,294,700	15	10	4,542,692	16	3	38,837,393	12	1

I S S U E.

SERVICES.	Royal Orders.		Treasury Warrants.		Exchequer Credits at Bank of England, and Transfers at Bank of Ireland.		Balance of Credits at Bank of England on 31 March 1865.		Payments by the Bank of England.		Balance of Credits at Bank of England on 31 March 1866.	
CONSOLIDATED FUND:	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
£. 3 per Cent. Consolidated Annuities -	-	-	11,816,719	-	11,816,719	-	-	-	11,816,719	-	-	-
Reduced £. 3 per Cent. Annuities -	-	-	3,290,569	8 10	3,290,569	8 10	-	-	3,290,569	8 10	-	-
New £. 3 - ditto -	-	-	5,893,094	14 4	5,893,094	14 4	-	-	5,893,094	14 4	-	-
New £. 3. 10 s. - ditto -	-	-	8,426	2 4	8,426	2 4	-	-	8,426	2 4	-	-
New £. 5 - ditto -	-	-	21,562	9 8	21,562	9 8	-	-	21,562	9 8	-	-
New £. 2. 10 s. - ditto -	-	-	99,008	17 4	99,008	17 4	-	-	99,008	17 4	-	-
Interest on Exchequer Bonds (Funded Debt) -	-	-	10,457	10 -	10,457	10 -	-	-	10,457	10 -	-	-
One Year's Management of Public Funded Debt, per 24 Vict. c. 3 -	-	-	196,451	3 1	196,451	3 1	-	-	196,451	3 1	-	-
Bank Annuity, per 4 Geo. 4, c. 22 -	-	-	585,740	-	585,740	-	-	-	585,740	-	-	-
Interest and Management on Bank Capital -	-	-	330,453	-	330,453	-	-	-	330,453	-	-	-
Annuities Expiring in 1885, per 18 Vict. c. 18 -	-	-	676,405	17 2	676,405	17 2	-	-	676,405	17 2	-	-
£. 3 p' Cent. Consol. Annuities, Ireland -	-	-	182,137	12 6	182,137	12 6	-	-	-	-	-	-
Reduced £. 3 p' Cent. Annuities, ditto -	-	-	3,540	5 11	3,540	5 11	-	-	-	-	-	-
New £. 3 per Cent. Annuities - ditto -	-	-	928,996	17 4	928,996	17 4	-	-	-	-	-	-
New £. 5 per Cent. Annuities - ditto -	-	-	125	-	125	-	-	-	-	-	-	-
New £. 2. 10 s. per Cent. Annuities, Ireland -	-	-	77	-	77	-	-	-	-	-	-	-
Bank of Ireland Annuity, Ireland -	-	-	21,375	-	21,375	-	-	-	-	-	-	-
Interest on Bank Capital, ditto -	-	-	39,461	10 9	39,461	10 9	-	-	-	-	-	-
Sinking Fund on New £. 2. 10 s. per Cent. Annuities -	-	-	6,906	14 7	6,906	14 7	-	-	6,906	14 7	-	-
Annuities for Lives and Terms of Years Reduction of National Debt, per 10 Geo. 4, c. 27, s. 1 -	-	-	1,063,748	7 7	1,063,748	7 7	-	-	1,063,748	7 7	-	-
Savings Banks Annuity, per 26 Vict. c. 25 -	-	-	2,622,654	8 6	2,622,654	8 6	-	-	2,622,654	8 6	-	-
Annuities to Red Sea and India Telegraph Company, per 25 & 26 Vict. c. 39 -	-	-	720,000	-	720,000	-	-	-	720,000	-	-	-
Management of Unredeemed Public Debt in Exchequer Bills, per 25 Vict. c. 3 -	-	-	36,000	-	36,000	-	-	-	36,000	-	-	-
Principal of Exchequer Bills (late Supply) per 24 Vict. c. 5, and 25 Vict. c. 3, s. 4 -	-	-	881	19 2	881	19 2	-	-	881	19 2	-	-
Interest on Exchequer Bills, per 24 Vict. c. 5 -	-	-	1,678,200	-	1,678,200	-	-	-	1,678,200	-	-	-
Interest on Exchequer Bonds (Unfunded Debt) -	-	-	264,049	18 3	264,049	18 3	-	-	264,049	18 3	-	-
Exchequer Bills Deficiency, per 57 Geo. 3, c. 48 -	-	-	64,750	-	64,750	-	-	-	64,750	-	-	-
Her Majesty's Civil List (including 5th Class) -	-	-	7,160,415	19 11	6,641,701	8 11	-	-	6,641,701	8 11	-	-
Ditto - Ireland -	-	-	406,498	5 1	405,038	9 6	75,940	-	480,978	9 6	-	-
Annuities and Pensions -	-	-	1,459	15 7	1,459	15 7	-	-	-	-	-	-
Ditto - Ireland -	-	-	262,825	3 -	262,825	3 -	-	-	262,825	3 -	-	-
Salaries and Allowances -	-	-	33,496	9 8	33,496	9 8	-	-	-	-	-	-
Ditto - Ireland -	-	-	84,535	5 11	84,535	5 11	-	-	84,535	5 11	-	-
Courts of Justice -	-	-	72,295	7 1	72,295	7 1	-	-	-	-	-	-
Ditto - Ireland -	-	-	525,942	12 9	525,942	12 9	-	-	525,942	12 9	-	-
Diplomatic Services -	-	-	143,143	7 8	143,129	13 1	-	-	-	-	-	-
Miscellaneous Charges -	-	-	172,441	-	172,441	-	-	-	172,441	-	-	-
Ditto - Ireland -	-	-	149,157	9 5	149,157	9 5	-	-	149,157	9 5	-	-
Maintenance of Greenwich Hospital, per 4 & 5 Will. 4, c. 34, &c., and 28 & 29 Vict. c. 89 -	-	-	11,100	-	11,100	-	-	-	-	-	-	-
Defence Act, 1860, per 23 & 24 Vict. c. 109, 25 & 26 Vict. c. 78, 26 & 27 Vict. c. 80, and 27 & 28 Vict. c. 109 -	-	-	20,000	-	20,000	-	-	-	20,000	-	-	-
Improvement of Harbours, Isle of Man, per 16 & 17 Vict. c. 107, s. 355 -	-	-	560,000	-	560,000	-	-	-	560,000	-	-	-
Erection of Piers and Improvement of Harbours, Ireland, per 10 & 11 Vict. c. 75 -	-	-	1,253	16 3	1,253	16 3	-	-	1,253	16 3	-	-
1,000 -	-	-	1,000	-	1,000	-	-	-	-	-	-	-
ADVANCES by way of Loan:												
Improvement of Land in Great Britain, per 9 & 10 Vict. c. 101, 13 & 14 Vict. c. 31, 14 & 15 Vict. c. 91, and 19 Vict. c. 9 -	-	-	-	-	25,000	-	21,786	8 5	33,700	-	13,936	- 5
Late Officers, Court of Exchequer, Ireland, per 13 & 14 Vict. c. 51 -	-	-	3,748	8 8	3,748	8 8	-	-	3,748	8 8	-	-
Purchase of Bullion for Coinage, per 7 Will. 4, c. 9 -	-	-	500,000	-	170,000	-	2,539	10 3	399,879	1 8	2,930	13 9

ACCOUNTS RELATING TO THE PUBLIC REVENUE.

ACCOUNT of Monies issued during the Year ended 31 March 1866, &c.—continued.

SERVICES.	Royal Orders.		Treasury Warrants.		Exchequer Credits at Bank of England, and Transfers at Bank of Ireland.		Balance of Credits at Bank of England on 31 March 1865.		Payments by the Bank of England.		Balance of Credits at Bank of England on 31 March 1866.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
CONSOLIDATED FUND—continued.												
Advances by way of Loan—continued.												
Public Works in the Manufacturing Districts, per 26 & 27 Vict. c. 70, and 27 & 28 Vict. c. 104	-	-	500,000	-	500,000	-	-	-	500,000	-	-	-
Public Works Loan Fund, per 24 & 25 Vict. c. 80; 25 & 26 Vict. c. 30; and 19 & 20 Vict. c. 17 and 18	-	-	300,000	-	300,000	-	-	-	300,000	-	-	-
Harbours and Passing Tolls Acts of 1861, per 24 & 25 Vict. c. 80	-	-	175,000	-	175,000	-	-	-	175,000	-	-	-
Interest on Guaranteed Loan of New Zealand, per 20 & 21 Vict. c. 51	-	-	7,500	-	7,500	-	-	-	7,500	-	-	-
Lunatic Asylums, Ireland, per 6 Geo. 4, c. 54; 18 & 19 Vict. c. 109; and 1 & 2 Geo. 4, c. 33	-	-	155,357	7 11	155,357	7 11	-	-	-	-	-	-
General Valuation, Ireland, per 15 & 16 Vict. c. 63	-	-	11,100	-	11,100	-	-	-	-	-	-	-
Building Gaols, Ireland, per 7 Geo. 4, c. 74	-	-	10,200	-	10,200	-	-	-	-	-	-	-
Improvement of Landed Property, Ireland, per 10 Vict. c. 32; 12 Vict. c. 23; and 13 & 14 Vict. c. 31	-	-	-	-	46,000	-	-	-	-	-	-	-
Preliminary Expenses for ditto, per 10 Vict. c. 32, s. 15	-	-	400	-	400	-	-	-	-	-	-	-
Post Roads, Ireland, per 6 & 7 Will. 4, c. 116, s. 1	-	-	500	-	500	-	-	-	-	-	-	-
SUPPLY :												
Navy Services	3,000,000	-	3,000,000	-	10,259,788 1 4	360,000 - -	10,154,788 1 4	465,000 - -	10,154,788 1 4	465,000 - -	465,000 - -	465,000 - -
Ditto	1,456,139	-	1,456,139	-								
Ditto	6,000,000	-	6,000,000	-	10,688,447 - -	412,000 - -	10,657,447 - -	443,000 - -	10,657,447 - -	443,000 - -	443,000 - -	443,000 - -
Army Services	3,000,000	-	3,000,000	-								
Ditto	2,348,447	-	2,348,447	-	3,116,002 19 1	768,183 12 11	768,183 12 11	1,328,389 1 8	2,040,696 11 1	845,403 13 -	464,667 12 8	464,667 12 8
Ditto	9,000,000	-	9,000,000	-								
Ditto - Ireland	-	-	-	-	768,183 12 11	1,328,389 1 8	2,040,696 11 1	845,403 13 -	464,667 12 8	464,667 12 8	464,667 12 8	464,667 12 8
Customs Department	773,009	-	773,009	-								
Inland Revenue Department	1,284,157	-	1,284,157	-	2,040,696 11 1	845,403 13 -	464,667 12 8	464,667 12 8	464,667 12 8	464,667 12 8	464,667 12 8	464,667 12 8
Post Office Services	2,121,478	-	2,121,478	-								
Charge of the Packet Service	841,867	-	841,867	-	1,000,000 - -	1,000,000 - -	1,000,000 - -	1,000,000 - -	1,000,000 - -	1,000,000 - -	1,000,000 - -	1,000,000 - -
Superannuations, Revenue Departments	478,116	-	478,116	-								
Principal of Exchequer Bonds	1,000,000	-	1,000,000	-	764,829 - -	764,829 - -	764,829 - -	764,829 - -	764,829 - -	764,829 - -	764,829 - -	764,829 - -
New Zealand War, Supplemental	764,829	-	764,829	-								
New Courts of Justice	700,000	-	700,000	-	40,000	-	-	-	40,000	-	-	-
CIVIL SERVICES, Class I.												
Royal Palaces	48,836	-	48,836	-	43,836	-	-	-	43,836	-	-	-
Public Buildings	100,590	-	100,590	-	99,590	-	-	-	99,590	-	-	-
Furniture for Public Departments	12,000	-	12,000	-	13,000	-	-	-	13,000	-	-	-
Royal Parks, &c.	99,090	-	99,090	-	91,090	-	-	-	91,090	-	-	-
New Houses of Parliament	49,456	-	49,456	-	33,456	-	-	-	33,456	-	-	-
Embassy Houses, &c., Abroad	5,708	-	5,708	-	5,708	-	-	-	5,708	-	-	-
British Consulate, &c., Constantinople	3,455	-	3,455	-	2,655	-	-	-	2,655	-	-	-
New Westminster Bridge	12,000	-	12,000	-	8,000	-	-	-	8,000	-	-	-
New Foreign Office	60,000	-	60,000	-	60,000	-	-	-	60,000	-	-	-
Site for Public Offices	20,000	-	20,000	-	20,000	-	-	-	20,000	-	-	-
Industrial Museum, Edinburgh	9,139	-	9,139	-	9,139	-	-	-	9,139	-	-	-
Probate Court and Registries	17,893	-	17,893	-	7,893	-	-	-	7,893	-	-	-
Public Record Repository	28,750	-	28,750	-	9,000	-	-	-	7,000	-	-	-
Holyhead Harbour, &c.	49,930	-	49,930	-	32,930	-	-	-	32,930	-	-	-
Harbours of Refuge	76,000	-	76,000	-	45,000	-	-	-	45,000	-	-	-
Lighthouses Abroad	19,474	-	19,474	-	16,174	-	-	-	16,474	-	-	-
Sheriff's Court Houses, Scotland	20,000	-	20,000	-	17,000	-	-	-	17,000	-	-	-
Local Assessments for Relief of the Poor	27,000	-	27,000	-	22,000	-	-	-	22,000	-	-	-
Nelson Column, Trafalgar Square	9,500	-	9,500	-	2,500	-	-	-	2,500	-	-	-
Patent Office Buildings	4,500	-	4,500	-	4,500	-	-	-	4,500	-	-	-
Fire Brigade, Metropolis	10,000	-	10,000	-	10,000	-	-	-	10,000	-	-	-
Legation House, Tangiers	1,559	-	1,559	-	1,259	-	-	-	1,259	-	-	-
Lunatic Asylum, Isle of Man	4,000	-	4,000	-	2,000	-	-	-	2,000	-	-	-
Works at Landguard Point, near Harwich Harbour	10,000	-	10,000	-	-	-	-	-	-	-	-	-
Site for Enlargement of National Gallery	20,000	-	20,000	-	-	-	-	-	-	-	-	-
Public Buildings, Ireland	33,000	-	33,000	-	87,142 15 11	6,599 7 6	87,142 15 11	6,599 7 6	87,142 15 11	6,599 7 6	87,142 15 11	6,599 7 6
Ditto	70,677	-	70,677	-								
New Record Buildings, Dublin	3,000	-	3,000	-	713 - -	100 - -	713 - -	100 - -	713 - -	100 - -	713 - -	100 - -
Ditto	3,000	-	3,000	-								
National Gallery, Dublin (Buildings)	813	-	813	-	713	-	-	-	713	-	-	-
Ditto	-	-	-	-	100	-	-	-	100	-	-	-

ACCOUNT of Monies issued during the Year ended 31 March 1866, &c.—continued.

SERVICES.	Royal Orders.	Treasury Warrants.	Exchequer Credits at Bank of England, and Transfers at Bank of Ireland.	Balance of Credits at Bank of England on 31 March 1865.	Payments by the Bank of England.	Balance of Credits at Bank of England on 31 March 1866.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SUPPLY—continued.						
CIVIL SERVICES, Class 2.						
Salaries, Houses of Parliament - - -	18,000 - -	18,000 - -				
Ditto - ditto - - - - -	51,064 - -	51,064 - -	59,064 - -	- - -	59,064 - -	- -
Ditto, Treasury - - - - -	14,000 - -	14,000 - -				
Ditto - ditto - - - - -	39,488 - -	39,488 - -	53,488 - -	- - -	53,488 - -	- -
Ditto, Home Department - - -	7,000 - -	7,000 - -				
Ditto - ditto - - - - -	20,118 - -	20,118 - -	27,118 - -	- - -	27,118 - -	- -
Ditto, Foreign Department - - -	18,000 - -	18,000 - -				
Ditto - ditto - - - - -	48,885 - -	48,885 - -	66,885 - -	- - -	66,885 - -	- -
Ditto, Colonial Department - - -	8,000 - -	8,000 - -				
Ditto - ditto - - - - -	23,658 - -	23,658 - -	31,658 - -	- - -	31,658 - -	- -
Ditto, Privy Council Department - - -	7,000 - -	7,000 - -				
Ditto - ditto - - - - -	13,842 - -	13,842 - -	20,842 - -	- - -	20,842 - -	- -
Ditto, Board of Trade - - - - -	18,000 - -	18,000 - -				
Ditto - ditto - - - - -	50,523 - -	50,523 - -	68,523 - -	- - -	68,523 - -	- -
Ditto, Lord Privy Seal - - - - -	1,000 - -	1,000 - -				
Ditto - ditto - - - - -	1,938 - -	1,938 - -	2,938 - -	- - -	2,938 - -	- -
Ditto, Civil Service Commission - - -	3,000 - -	3,000 - -				
Ditto - ditto - - - - -	5,874 - -	5,874 - -	8,874 - -	- - -	8,874 - -	- -
Ditto, Paymaster General's Department - - -	6,000 - -	6,000 - -				
Ditto - ditto - - - - -	14,391 - -	14,391 - -	20,391 - -	- - -	20,391 - -	- -
Ditto, Comptroller General of Exchequer - - -	2,000 - -	2,000 - -				
Ditto - ditto - - - - -	3,048 - -	3,048 - -	5,048 - -	- - -	5,048 - -	- -
Ditto, Office of Commissioners of Works, &c. - - -	8,000 - -	8,000 - -				
Ditto - ditto - - - - -	24,148 - -	24,148 - -	32,148 - -	- - -	32,148 - -	- -
Ditto, Office of Woods, &c. - - -	8,000 - -	8,000 - -				
Ditto - ditto - - - - -	20,482 - -	20,482 - -	26,614 3 5	- - -	26,614 3 5	- -
Ditto, Public Record and State Paper Office - - -	6,000 - -	6,000 - -				
Ditto - ditto - - - - -	16,006 - -	16,006 - -	22,006 - -	- - -	22,006 - -	- -
Poor Law Commissioners - - - - -	20,000 - -	20,000 - -				
Ditto - ditto - - - - -	217,392 - -	217,392 - -	232,392 - -	- - -	232,392 - -	- -
Mint Expenses - - - - -	14,000 - -	14,000 - -				
Ditto - ditto - - - - -	35,075 - -	35,075 - -	49,075 - -	- - -	49,075 - -	- -
Inspectors of Factories - - - - -	10,000 - -	10,000 - -				
Ditto - ditto - - - - -	26,826 - -	26,826 - -	36,826 - -	- - -	36,826 - -	- -
Queen's and Lord Treasurer's Remembrancer's Department, Scotland - - -	2,000 - -	2,000 - -				
Ditto - ditto - - - - -	4,210 - -	4,210 - -	6,210 - -	- - -	6,210 - -	- -
Chief Secretary's Office, Ireland - - -	5,000 - -	5,000 - -				
Ditto - ditto - - - - -	11,609 - -	11,609 - -	15,209 - -	- - -	15,209 - -	- -
Household of Lord Lieutenant of Ireland - - -	2,000 - -	2,000 - -				
Ditto - ditto - - - - -	4,413 - -	4,413 - -	6,413 - -	- - -	6,413 - -	- -
Inspectors of Lunatic Asylums, Ireland - - -	1,000 - -	1,000 - -				
Ditto - ditto - - - - -	3,007 - -	3,007 - -	4,007 - -	- - -	4,007 - -	- -
Board of Public Works, Ireland - - -	6,000 - -	6,000 - -				
Ditto - ditto - - - - -	16,861 - -	16,861 - -	22,861 - -	- - -	22,861 - -	- -
Audit Office - - - - -	9,000 - -	9,000 - -				
Ditto - ditto - - - - -	27,559 - -	27,559 - -	36,559 - -	- - -	36,559 - -	- -
Copyhold, Inclosure, and Tithe Commission - - -	5,000 - -	5,000 - -				
Ditto - ditto - - - - -	14,187 - -	14,187 - -	17,187 - -	- - -	17,187 - -	- -
Imprest Expenses of ditto - - - - -	4,000 - -	4,000 - -				
Ditto - ditto - - - - -	9,290 - -	9,290 - -	9,290 - -	- - -	9,290 - -	- -
Salaries, &c. General Register Office, London, Dublin, and Edinburgh - - -	17,000 - -	17,000 - -				
Ditto - ditto - - - - -	48,493 - -	48,493 - -	55,493 - -	- - -	55,493 - -	- -
Ditto, National Debt Office - - -	4,000 - -	4,000 - -				
Ditto - ditto - - - - -	11,510 - -	11,510 - -	15,510 - -	- - -	15,510 - -	- -
Public Works Loan Commissioners, &c. - - - - -	1,000 - -	1,000 - -				
Ditto - ditto - - - - -	2,785 - -	2,785 - -	3,785 - -	- - -	3,785 - -	- -
Lunacy Commissioners, England, and Lunacy Board, Scotland - - -	2,000 - -	2,000 - -				
Ditto - ditto - - - - -	7,635 - -	7,635 - -	9,635 - -	- - -	9,635 - -	- -
General Superintendent, County Roads, South Wales - - - - -	1,223 - -	1,223 - -				
Registrars of Friendly Societies - - -	1,000 - -	1,000 - -				
Ditto - ditto - - - - -	1,324 - -	1,324 - -	1,824 - -	- - -	1,824 - -	- -
Charity Commission - - - - -	5,000 - -	5,000 - -				
Ditto - ditto - - - - -	13,915 - -	13,915 - -	18,915 - -	- - -	18,915 - -	- -
Local Government Act Office - - - - -	2,000 - -	2,000 - -				
Ditto - ditto - - - - -	4,665 - -	4,665 - -	6,665 - -	- - -	6,665 - -	- -
Landed Estates Record Office - - - - -	1,000 - -	1,000 - -				
Ditto - ditto - - - - -	1,350 - -	1,350 - -	2,350 - -	- - -	2,350 - -	- -
Quarantine Expenses - - - - -	1,000 - -	1,000 - -				
Ditto - ditto - - - - -	446 - -	446 - -	1,446 - -	- - -	1,446 - -	- -

Account of Monies issued during the Year ended 31 March 1865, &c.—continued.

SERVICES.	Royal Orders.	Treasury Warrants.	Exchequer Credits at Bank of England, and Transfers at Bank of Ireland.	Balance of Credits at Bank of England on 31 March 1865.	Payments by the Bank of England.	Balance of Credits at Bank of England on 31 March 1866.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SUPPLY—continued.						
Civil Services, Class 2—continued.						
Secret Service - - - - -	8,000 - -	8,000 - -	26,000 - -	- - -	26,000 - -	—
Ditto - ditto - - - - -	24,000 - -	24,000 - -				
Stationery, &c. Public Departments - -	100,000 - -	100,000 - -				
Ditto - ditto - - - - -	265,410 - -	265,410 - -	365,410 - -	- - -	365,410 - -	—
Postage of Letters on the Public Service - - - - -	35,000 - -	35,000 - -	149,535 - -	- - -	149,535 - -	—
Ditto - ditto - - - - -	114,535 - -	114,535 - -				
CIVIL SERVICES, Class 3.						
Law Charges - - - - -	20,000 - -	20,000 - -	46,794 - -	- - -	46,794 - -	—
Ditto - ditto - - - - -	23,296 - -	23,296 - -				
Ditto - ditto (supplemental) - - - -	3,498 - -	3,498 - -				
Charges formerly paid out of County Rates - - - - -	70,000 - -	70,000 - -	203,847 - -	- - -	203,847 - -	—
Ditto - ditto - - - - -	128,033 - -	128,033 - -				
Ditto - ditto (supplemental) - - - -	5,814 - -	5,814 - -				
Police Counties and Boroughs - - - -	65,000 - -	65,000 - -	188,100 - -	- - -	188,100 - -	—
Ditto - ditto - - - - -	183,100 - -	183,100 - -				
Crown Office, Queen's Bench - - - -	1,000 - -	1,000 - -	3,120 - -	- - -	3,120 - -	—
Ditto - ditto - - - - -	2,120 - -	2,120 - -				
Department of Registrar of the High Court of Admiralty - - - - -	9,325 - -	9,325 - -	12,325 - -	- - -	12,325 - -	—
Ditto - ditto - - - - -	3,000 - -	3,000 - -				
Late Insolvent Debtors Court - - - -	1,000 - -	1,000 - -	3,296 - -	- - -	3,296 - -	—
Ditto - ditto - - - - -	2,296 - -	2,296 - -				
Court of Probate, &c. - - - - -	21,000 - -	21,000 - -	85,000 - -	- - -	85,000 - -	—
Ditto - ditto - - - - -	64,000 - -	64,000 - -				
County Courts Expenses - - - - -	40,000 - -	40,000 - -	149,701 - -	- - -	149,701 - -	—
Ditto - ditto - - - - -	119,701 - -	119,701 - -				
Police Courts of the Metropolis - - -	5,000 - -	5,000 - -	20,993 - -	- - -	20,993 - -	—
Ditto - ditto - - - - -	15,993 - -	15,993 - -				
Metropolitan Police - - - - -	40,000 - -	40,000 - -	155,166 - -	- - -	155,166 - -	—
Ditto - ditto - - - - -	115,166 - -	115,166 - -				
Land Registry Office - - - - -	2,000 - -	2,000 - -	5,030 - -	- - -	5,030 - -	—
Ditto - ditto - - - - -	3,030 - -	3,030 - -				
Revising Barristers, England and Wales - - - - -	18,002 - -	18,002 - -	18,002 - -	- - -	18,002 - -	—
Divorce Court Compensations - - - -	686 - -	686 - -	—	—	—	—
Compensations, &c. under the Bankruptcy Act of 1861 - - - - -	16,772 - -	16,772 - -	16,772 - -	- - -	16,772 - -	—
Lord Advocate, and Solicitor General, Scotland - - - - -	1,000 - -	1,000 - -	3,577 - -	- - -	3,577 - -	—
Ditto - ditto - - - - -	2,577 - -	2,577 - -				
Court of Session, Scotland - - - - -	5,000 - -	5,000 - -	18,331 - -	- - -	18,331 - -	—
Ditto - ditto - - - - -	13,331 - -	13,331 - -				
Court of Justiciary, Scotland - - - -	3,000 - -	3,000 - -	9,716 - -	- - -	9,716 - -	—
Ditto - ditto - - - - -	7,816 - -	7,816 - -				
Criminal Prosecutions, Scotland - - -	4,100 - -	4,100 - -	4,200 - -	- - -	4,200 - -	—
Ditto - ditto - - - - -	— - -	— - -				
Legal Branch, Exchequer, Scotland - -	1,000 - -	1,000 - -	1,630 - -	- - -	1,630 - -	—
Ditto - ditto - - - - -	630 - -	630 - -				
Sheriffs' Prosecutions, Scotland - - -	4,000 - -	4,000 - -	26,231 - -	- - -	26,231 - -	—
Ditto - ditto - - - - -	31,231 - -	31,231 - -				
Procurators Fiscal, Scotland - - - -	3,000 - -	3,000 - -	21,842 - -	- - -	21,842 - -	—
Ditto - ditto - - - - -	18,842 - -	18,842 - -				
Sheriff Clerks, Scotland - - - - -	4,000 - -	4,000 - -	14,777 - -	- - -	14,777 - -	—
Ditto - ditto - - - - -	10,777 - -	10,777 - -				
Expenses in matters of Tithes, Scotland - - - - -	3,000 - -	3,000 - -	2,000 - -	- - -	2,000 - -	—
General Register House, Edinburgh - -	4,000 - -	4,000 - -	15,654 - -	- - -	15,654 - -	—
Ditto - ditto - - - - -	13,254 - -	13,254 - -				
Commissary Clerk, Edinburgh - - - -	1,295 - -	1,295 - -	1,295 - -	- - -	1,295 - -	—
Accountant in Bankruptcy, Scotland - -	1,529 - -	1,529 - -				
Law Charges, Ireland - - - - -	20,000 - -	20,000 - -	54,571 - -	— - -	— - -	—
Ditto - ditto - - - - -	53,637 - -	53,637 - -				
Ditto - ditto (supplemental) - - - -	3,691 - -	3,691 - -	22,757 - -	- - -	22,757 - -	—
Court of Chancery, Ireland - - - - -	2,000 - -	2,000 - -	5,793 - -	— - -	— - -	—
Ditto - ditto - - - - -	3,793 - -	3,793 - -				
Courts of Queen's Bench, Common Pleas, and Exchequer, Ireland - - - - -	4,000 - -	4,000 - -	200 - -	- - -	200 - -	—
Ditto - ditto - - - - -	9,742 - -	9,742 - -				
Process Servers, Ireland - - - - -	3,000 - -	3,000 - -	8,900 - -	- - -	8,900 - -	—
Ditto - ditto - - - - -	5,500 - -	5,500 - -				
Registrars to Judges, &c., Ireland - - -	4,407 - -	4,407 - -	1,986 - -	— - -	— - -	—
Ditto - ditto - - - - -	— - -	— - -				
Manor Courts Compensations, Ireland -	1,000 - -	1,000 - -	492 12 -	- - -	492 12 -	—
Ditto - ditto - - - - -	1,403 - -	1,403 - -				
Registration of Judgments, Ireland - -	1,000 - -	1,000 - -	2,063 - -	— - -	— - -	—
Ditto - ditto - - - - -	2,163 - -	2,163 - -				
Fees to Advocates, High Court of Delegates, Ireland - - - - -	100 - -	100 - -	—	—	—	—

ACCOUNT of Monies issued during the Year ended 31 March 1866, &c.—continued.

SERVICES.	Royal Orders.	Treasury Warrants.	Exchequer Credits at Bank of England, and Transfers at Bank of Ireland.	Balance of Credits at Bank of England on 31 March 1865.	Payments by the Bank of England.	Balance of Credits at Bank of England on 31 March 1866.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
<i>SUPPLY—continued.</i>						
<i>Civil Service, Class 3—continued.</i>						
Registry of Deeds, Ireland - - -	16,416 - -	16,416 - -	9,096 - -	- - -	- - -	- - -
Ditto - ditto - - -	- - -	- - -	6,420 - -	- - -	6,420 - -	- - -
Court of Bankruptcy and Insolvency, Ireland - - -	2,000 - -	2,000 - -	6,599 - -	- - -	- - -	- - -
Ditto - ditto - - -	4,599 - -	4,599 - -	247 - -	- - -	247 - -	- - -
Ditto - ditto, supplemental - - -	247 - -	247 - -	- - -	- - -	- - -	- - -
Court of Probate, &c., Ireland - - -	3,000 - -	3,000 - -	9,563 - -	- - -	- - -	- - -
Ditto - ditto - - -	7,663 - -	7,663 - -	- - -	- - -	- - -	- - -
Landed Estates Court, Ireland - - -	3,000 - -	3,000 - -	10,668 - -	- - -	- - -	- - -
Ditto - ditto - - -	8,768 - -	8,768 - -	- - -	- - -	- - -	- - -
Revising Barristers, Dublin - - -	420 - -	420 - -	420 - -	- - -	- - -	- - -
Police Justices, and Metropolitan Police, Dublin - - -	10,000 - -	10,000 - -	1,100 - -	- - -	1,100 - -	- - -
Ditto - ditto - - -	40,500 - -	40,500 - -	54,700 - -	- - -	- - -	- - -
Constabulary Force, Ireland - - -	200,000 - -	200,000 - -	707,080 - -	- - -	- - -	- - -
Ditto - ditto - - -	525,680 - -	525,680 - -	- - -	- - -	- - -	- - -
Four Courts Marshalsea Prison, Dublin - - -	1,000 - -	1,000 - -	1,000 - -	- - -	- - -	- - -
Ditto - ditto - - -	1,714 - -	1,714 - -	- - -	- - -	- - -	- - -
General Superintendence of Prisons - - -	5,000 - -	5,000 - -	18,999 - -	- - -	18,999 - -	- - -
Ditto - ditto - - -	13,999 - -	13,999 - -	- - -	- - -	- - -	- - -
Prisons and Convict Establishments at Home - - -	80,000 - -	80,000 - -	335,887 - -	- - -	335,887 - -	- - -
Ditto - ditto - - -	290,887 - -	290,887 - -	- - -	- - -	- - -	- - -
Maintenance of Prisoners - - -	90,000 - -	90,000 - -	288,905 - -	- - -	288,905 - -	- - -
Ditto - ditto - - -	198,905 - -	198,905 - -	- - -	- - -	- - -	- - -
Transportation of Convicts - - -	10,000 - -	10,000 - -	14,647 - -	- - -	14,647 - -	- - -
Ditto - ditto - - -	10,258 - -	10,258 - -	- - -	- - -	- - -	- - -
Ditto - ditto (supplemental) - - -	2,647 - -	2,647 - -	- - -	- - -	- - -	- - -
Convict Establishments in the Colonies - - -	159,059 - -	159,059 - -	385,724 - -	- - -	151,059 - -	234,665 - -
Ditto - ditto (supplemental) - - -	234,665 - -	234,665 - -	- - -	- - -	- - -	- - -
<i>CIVIL SERVICES, Class 4.</i>						
Public Education, Great Britain - - -	175,000 - -	175,000 - -	618,463 1 10	- - -	618,463 1 10	- - -
Ditto - ditto - - -	518,078 - -	518,078 - -	- - -	- - -	- - -	- - -
Department of Science and Art - - -	45,000 - -	45,000 - -	161,841 - -	- - -	161,841 - -	- - -
Ditto - ditto - - -	116,841 - -	116,841 - -	- - -	- - -	- - -	- - -
London University - - -	2,000 - -	2,000 - -	6,560 9 9	- - -	6,560 9 9	- - -
Ditto - ditto - - -	6,773 - -	6,773 - -	- - -	- - -	- - -	- - -
Public Education, Ireland - - -	90,000 - -	90,000 - -	325,583 - -	- - -	- - -	- - -
Ditto - ditto - - -	235,583 - -	235,583 - -	- - -	- - -	- - -	- - -
Board of Education, Ireland - - -	730 - -	730 - -	330 - -	- - -	- - -	- - -
Scottish Universities - - -	5,000 - -	5,000 - -	19,485 - -	- - -	19,485 - -	- - -
Ditto - ditto - - -	14,485 - -	14,485 - -	- - -	- - -	- - -	- - -
Queen's University, Ireland - - -	2,372 - -	2,372 - -	2,372 - -	- - -	- - -	- - -
Queen's Colleges, Ireland - - -	2,000 - -	2,000 - -	5,150 - -	- - -	- - -	- - -
Ditto - ditto - - -	3,150 - -	3,150 - -	- - -	- - -	- - -	- - -
Royal Irish Academy - - -	700 - -	700 - -	700 - -	- - -	- - -	- - -
National Gallery, Dublin - - -	3,400 - -	3,400 - -	2,075 - -	- - -	- - -	- - -
Ditto - ditto - - -	- - -	- - -	225 - -	- - -	225 - -	- - -
Belfast Academy - - -	1,000 - -	1,000 - -	2,500 - -	- - -	2,500 - -	- - -
Ditto - ditto - - -	1,500 - -	1,500 - -	- - -	- - -	- - -	- - -
Salaries, &c., British Museum - - -	35,000 - -	35,000 - -	98,164 - -	- - -	98,164 - -	- - -
Ditto - ditto - - -	63,164 - -	63,164 - -	- - -	- - -	- - -	- - -
Expenses, &c., National Gallery - - -	10,000 - -	10,000 - -	23,727 4 9	- - -	23,727 4 9	- - -
Ditto - ditto - - -	13,336 - -	13,336 - -	- - -	- - -	- - -	- - -
Portrait Gallery of Eminent Persons - - -	1,650 - -	1,650 - -	1,650 - -	- - -	1,650 - -	- - -
Scientific Works - - -	3,000 - -	3,000 - -	7,430 - -	- - -	7,430 - -	- - -
Ditto - ditto - - -	4,059 - -	4,059 - -	- - -	- - -	- - -	- - -
Ditto - ditto (supplemental) - - -	371 - -	371 - -	500 - -	- - -	500 - -	- - -
Royal Geographical Society - - -	500 - -	500 - -	1,000 - -	- - -	1,000 - -	- - -
Royal Society for Experiments - - -	1,000 - -	1,000 - -	500 - -	- - -	500 - -	- - -
Royal Academy of Music - - -	500 - -	500 - -	1,000 - -	- - -	1,000 - -	- - -
Universal Exhibition of Paris - - -	5,000 - -	5,000 - -	- - -	- - -	- - -	- - -
<i>CIVIL SERVICES, Class 5.</i>						
Civil Establishment, Bermudas - - -	4,200 - -	4,200 - -	4,400 - -	- - -	4,400 - -	- - -
Ditto - ditto - - -	- - -	- - -	- - -	- - -	- - -	- - -
Ecclesiastical Establishment, British North America - - -	1,000 - -	1,000 - -	3,254 - -	- - -	3,254 - -	- - -
Ditto - ditto (supplemental) - - -	2,813 - -	2,813 - -	- - -	- - -	- - -	- - -
Indian Department, Canada - - -	441 - -	441 - -	- - -	- - -	- - -	- - -
Governors of West Indies - - -	1,000 - -	1,000 - -	21,278 - -	- - -	21,278 - -	- - -
Ditto - ditto - - -	23,278 - -	23,278 - -	- - -	- - -	- - -	- - -
Supendary Justices, West Indies, &c. - - -	1,000 - -	1,000 - -	7,917 - -	- - -	7,917 - -	- - -
Ditto - ditto - - -	6,200 - -	6,200 - -	- - -	- - -	- - -	- - -
Ditto - ditto (supplemental) - - -	2,717 - -	2,717 - -	- - -	- - -	- - -	- - -
Civil Establishments, Western Coast of Africa - - -	5,000 - -	5,000 - -	31,880 - -	- - -	31,880 - -	- - -
Ditto - ditto - - -	6,730 - -	6,730 - -	- - -	- - -	- - -	- - -
Ditto - ditto (supplemental) - - -	21,880 - -	21,880 - -	4,924 - -	- - -	4,924 - -	- - -
St. Helena - - -	2,000 - -	2,000 - -	- - -	- - -	- - -	- - -
Ditto - ditto - - -	2,924 - -	2,924 - -	- - -	- - -	- - -	- - -

ACCOUNT of Monies issued during the year ended 31 March 1866, &c.—continued.

SERVICES.	Royal Orders.	Treasury Warrants.	Exchequer Credits at Bank of England, and Transfers at Bank of Ireland.	Balance of Credits at Bank of England on 31 March 1865.	Payments by the Bank of England.	Balance of Credits at Bank of England on 31 March 1866.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
<i>SUPPLY—continued.</i>						
<i>Civil Services, Class 5—continued.</i>						
Orange River Territory - - -	700 - -	700 - -	969 - -	- - -	969 - -	—
Ditto (supplemental) - - -	269 - -	269 - -				
Helligoland - - - - -	1,104 - -	1,104 - -	1,104 - -	- - -	1,104 - -	—
Falkland Islands - - - -	2,000 - -	2,000 - -	6,488 - -	- - -	6,488 - -	—
Ditto - - - - -	3,488 - -	3,488 - -				
Labuan - - - - -	2,000 - -	2,000 - -	4,641 - -	- - -	4,641 - -	—
Ditto - - - - -	2,641 - -	2,641 - -				
Pitcairn's Islanders - - -	300 - -	300 - -	300 - -	- - -	300 - -	—
Emigration Board - - - -	10,531 - -	10,531 - -	10,531 - -	- - -	10,531 - -	—
Expenses on account of Treasury Chest	3,000 - -	3,000 - -	3,000 - -	- - -	3,000 - -	—
Zambesi Expedition - - - -	1,657 - -	1,657 - -	1,657 - -	- - -	1,657 - -	—
Support of Captured Negroes, &c. -	12,000 - -	12,000 - -	46,385 - -	- - -	46,385 - -	—
Ditto - - - - -	35,000 - -	35,000 - -				
Ditto (supplemental) - - -	16,385 - -	16,385 - -				
Suppression of Slave Trade - - -	3,000 - -	3,000 - -	8,650 - -	- - -	8,650 - -	—
Ditto - - - - -	7,650 - -	7,650 - -				
Consular Establishments Abroad -	75,000 - -	75,000 - -	154,940 17 2	- - -	154,940 17 2	—
Ditto - - - - -	91,018 - -	91,018 - -				
Establishments, China, Japan, and Siam	102,972 - -	102,972 - -	169,420 - -	- - -	169,420 - -	—
Ditto (supplemental) - - -	63,448 - -	63,448 - -				
Embassies Abroad, Extraordinary Expenses -	4,000 - -	4,000 - -	34,400 - -	- - -	34,400 - -	—
Ditto - - - - -	32,400 - -	32,400 - -				
Special Missions, &c. - - - -	6,000 - -	6,000 - -	25,000 - -	- - -	25,000 - -	—
Ditto - - - - -	19,000 - -	19,000 - -				
Junior Attachés, Embassies Abroad -	4,500 - -	4,500 - -	3,500 - -	- - -	3,500 - -	—
<i>CIVIL SERVICES, Class 6.</i>						
Superannuation Allowances - - -	60,000 - -	60,000 - -	181,571 - -	- - -	181,571 - -	—
Ditto - - - - -	119,382 - -	119,382 - -				
Ditto (supplemental) - - -	2,189 - -	2,189 - -				
Toulonese and Corsican Emigrants -	661 - -	661 - -	661 - -	- - -	661 - -	—
Refuge for the Destitute - - - -	325 - -	325 - -	325 - -	- - -	325 - -	—
Polish Refugees, &c. - - - -	1,000 - -	1,000 - -	2,789 - -	- - -	2,789 - -	—
Ditto - - - - -	1,789 - -	1,789 - -				
Merchant Seamen's Fund Act, pensions under -	54,200 - -	54,200 - -	67,200 - -	- - -	67,200 - -	—
Distressed British Seamen Abroad -	9,000 - -	9,000 - -	30,400 - -	- - -	30,400 - -	—
Ditto - - - - -	21,400 - -	21,400 - -				
Miscellaneous Allowances, formerly defrayed from Civil List -	1,000 - -	1,000 - -	3,780 - -	- - -	3,780 - -	—
Ditto - - - - -	2,780 - -	2,780 - -				
Treasurers of Public Infirmaries, Ireland - - - - -	2,272 - -	2,272 - -	2,272 - -	—	—	—
Westmoreland Lock Hospital, Dublin -	1,000 - -	1,000 - -	2,600 - -	—	—	—
Ditto - - - - -	1,600 - -	1,600 - -				
Rotunda Lying-in Hospital, Dublin -	700 - -	700 - -	700 - -	—	—	—
Coombe Lying-in Hospital - - ditto -	200 - -	200 - -	200 - -	—	—	—
Hospitals, House of Industry - ditto -	2,000 - -	2,000 - -	391 14 3	- - -	391 14 3	—
Ditto - - - - -	5,600 - -	5,600 - -				
Fever Hospital, Cork-street - - ditto -	1,000 - -	1,000 - -	2,500 - -	—	—	—
Ditto - - - - -	1,500 - -	1,500 - -				
Meath Hospital, Dublin - - - -	600 - -	600 - -	247 - -	—	247 - -	—
Ditto (supplemental) - - -	247 - -	247 - -				
St. Mark's Ophthalmic Hospital, ditto -	100 - -	100 - -	100 - -	—	—	—
Dr. Steevens' Hospital - - - ditto -	1,000 - -	1,000 - -	1,000 - -	—	—	—
Ditto - - - - -	300 - -	300 - -				
Board of Superintendence of Hospitals, Dublin -	245 - -	245 - -	110 - -	—	10 - -	—
Concordatum Fund - - - Ireland -	1,000 - -	1,000 - -				
Ditto - - - - - ditto -	7,644 - -	7,644 - -	7,844 - -	—	—	—
Non-conforming Ministers - ditto -	15,000 - -	15,000 - -	40,809 - -	—	—	—
Ditto - - - - - ditto -	25,809 - -	25,809 - -				

Account of Monies issued during the Year ended 31 March 1866, &c.—*continued*.

SERVICES.	Royal Orders.	Treasury Warrants.	Exchequer Credits at Bank of England, and Transfers at Bank of Ireland.	Balance of Credits at Bank of England on 31 March 1865.	Payments by the Bank of England.	Balance of Credits at Bank of England on 31 March 1866.
SUPPLY— <i>continued</i> .	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CIVIL SERVICES, Class 7.						
Ecclesiastical Commissioners - -	3,750 - -	3,750 - -	3,750 - -	- - -	3,750 - -	-
Sundry Temporary Commissions - -	3,000 - -	3,000 - -	26,702 - -	- - -	26,702 - -	-
Ditto - ditto - - - -	27,702 - -	27,702 - -				
Fees, &c., under Patent Law Amend- ment Act - - - -	6,000 - -	6,000 - -	27,003 - -	- - -	27,003 - -	-
Ditto - ditto - - - -	25,003 - -	25,003 - -				
Board of Fisheries, Scotland - -	4,000 - -	4,000 - -	15,427 - -	- - -	15,427 - -	-
Ditto - ditto - - - -	11,427 - -	11,427 - -				
Board of Manufacturers, Scotland -	2,000 - -	2,000 - -	2,000 - -	- - -	2,000 - -	-
Dues payable under Reciprocity Treaties	16,000 - -	16,000 - -	57,387 - -	- - -	57,387 - -	-
Ditto - ditto - - - -	39,532 - -	39,532 - -				
Ditto (supplemental) - - - -	14,355 - -	14,355 - -				
Inspectors of Corn Returns - -	1,000 - -	1,000 - -	2,379 - -	- - -	2,379 - -	-
Ditto - ditto - - - -	1,900 - -	1,900 - -				
Ditto (supplemental) - - - -	79 - -	79 - -				
Boundary Survey, Ireland - - -	500 - -	500 - -	100 - -	- - -	- - -	-
Malta and Alexandria Telegraph, &c. -	780 - -	780 - -	- - -	- - -	- - -	-
Charges formerly defrayed from Civil Contingencies - - - -	2,000 - -	2,000 - -	16,674 - -	- - -	16,674 - -	-
Ditto - ditto - - - -	14,674 - -	14,674 - -				
Publication of Ancient Laws, Ireland -	500 - -	500 - -	- - -	- - -	- - -	-
Flax Cultivation, Ireland - - -	5,000 - -	5,000 - -	2,500 - -	- - -	- - -	-
Ditto - ditto - - - -	- - -	- - -	2,500 - -	- - -	2,500 - -	-
Agricultural Statistics, Great Britain -	10,000 - -	10,000 - -	- - -	- - -	- - -	-
		£.	80,119,368 17 2	872,566 3 10	73,626,778 2 9	1,160,712 2 2
	Balance of Income at BANK of ENGLAND on 31 March 1866 -		4,728,990 10 4			
	Balance of Income at BANK of IRELAND on 31 March 1866 -		1,122,323 16 11			
		£.	85,970,683 4 5			

BALANCE at BANK of ENGLAND on 31 March 1866, as per annexed Certificate, viz. :—

BALANCE of INCOME - - - - -	£.	s.	d.
BALANCE of CREDITS - - - - -	4,728,990	10	4
	1,160,712	2	2
	£.	5,889,702	12 6

Exchequer, 7 May 1866.

WM. DUNBAR, Comptroller General.

BALANCE standing to the Credit of the Account of Her Majesty's Exchequer on the evening of the 31st March 1866 - £. 5,889,702 12 6

Five Millions Eight Hundred and Eighty-nine Thousand Seven Hundred and Two Pounds Twelve Shillings and Six Pence.

Bank of England, 2 April 1866.

(Examined) R. CURTIS.

W. Miller, Chief Cashier.

BALANCE at the BANK of IRELAND on account of Her Majesty's Exchequer, on the 29th day of March 1866 - £. 1,122,323 16 11

One Million One Hundred and Twenty-two Thousand Three Hundred and Twenty-three Pounds Sixteen Shillings and Eleven Pence.

Dublin, 29 March 1866.

(Certified) W. HODGES, Accountant General.

EXCHEQUER.

AN ACCOUNT of all MONIES received, during the Year ended 31 March 1866, to the Account of HER MAJESTY'S EXCHEQUER, at the Bank of *England* and of *Ireland*, under the respective Heads of PUBLIC REVENUE; the Amount of all Royal Orders and Treasury Warrants received, and of the Credits and Transfers made by the Comptroller General of the Exchequer; the Payments by the Bank of *England*; and the Balance remaining to the Account of the Exchequer at each Bank, on 31 March 1866 (per Acts 4 Will. 4, c. 16, and 17 & 18 Vict. c. 94).

(*Presented pursuant to Acts of Parliament.*)

*Ordered, by The House of Commons, to be Printed,
8 May 1866.*

10

PUBLIC INCOME AND EXPENDITURE.

YEARS ENDED - - { 30TH JUNE 1865.
30TH SEPTEMBER 1865.
31ST DECEMBER 1865.

RETURN to an Order of the Honourable The House of Commons,
dated 6 February 1866 ;—for,

AN ACCOUNT “ of the GROSS PUBLIC INCOME and EXPENDITURE in the Year ended the 30th day of June 1865 ; together with the BALANCES in the EXCHEQUER at the commencement and at the termination of the Year, and the Amount of FUNDED and UNFUNDED DEBT created or redeemed in the said Year : ”

“ Like ACCOUNT for the Year ended the 30th day of September 1865 : ”

“ And, like ACCOUNT for the Year ended the 31st day of December 1865. ”

(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
6 February 1866.

4.—AN ACCOUNT OF THE GROSS PUBLIC INCOME OF THE UNITED KINGDOM OF GREAT BRITAIN AND IRELAND,

In the Year ended the 30th day of June 1865, and of the actual Issues or Payments within the same period, exclusive of the Sums applied to the Redemption of Funded or Paying off Unfunded Debt, and of the Advances and Repayments for Local Works, &c.

I N C O M E.				E X P E N D I T U R E.			
	£.	s.	d.		£.	s.	d.
CUSTOMS	-	-	-	INTEREST and Management of the Permanent Debt	-	-	-
EXCISE	-	-	-	Terminable Annuities	23,617,876	7	4
STAMPS	-	-	-	Interest of Exchequer Bonds	2,856,632	18	9
TAXES (Land and Assessed)	-	-	-	Interest of Exchequer Bills	88,125	-	-
PROPERTY TAX	-	-	-		322,079	-	-
POST OFFICE	-	-	-	CHARGES ON CONSOLIDATED FUND:			
CROWN LANDS (Net)	-	-	-	Civil List	406,377	10	-
MISCELLANEOUS:—	£.	s.	d.	Annuities and Pensions	312,426	7	8
Produce of the Sale of Old Stores, and other Military and Naval extra Receipts	622,188	16	-	Salaries and Allowances	157,588	9	10
Amount received from the Revenues of India on account of the Effective and Non-Effective Charges of British Troops serving in that Country	872,750	-	-	Diplomatic Salaries and Pensions	171,828	11	9
				Courts of Justice	671,288	16	3
				Miscellaneous Charges	181,926	15	2
				SUPPLY SERVICES:			
				Army	14,492,537	19	1
				Navy	10,592,300	1	4
				Miscellaneous Civil Services	7,314,513	16	10
				Salaries, Superann., &c. of Customs and Inland Revenue	2,486,939	-	3
				Ditto - ditto of Post Office	2,118,591	1	11
				Post Office Packet Service	1,095,276	-	-
				Scheldt Toll Redemption (second moiety)	174,598	16	1
				TOTAL ORDINARY EXPENDITURE	-	-	£.
Allowance out of Profits of Issue received from the Bank of England, per Act 24 Vict. c. 3	131,578	-	-	Expenses of Fortifications provided for by Money raised per Acts 25 & 26 Vict. c. 78, and 26 & 27 Vict. c. 80	-	-	-
Miscellaneous Receipts, including Imprest and other Moneys	758,605	6	7		-	-	-
China War Indemnity	472,634	-	-	TOTAL EXPENDITURE	£.	s.	d.
				Excess of Income over Ordinary Expenditure in the Year ended 30 June 1865	3,026,849	10	4
				Deduct—Expenses of Fortifications, as above	530,000	-	-
					67,091,906	12	3
TOTAL REVENUE	-	-	£.		66,561,906	12	3
					530,000	-	-
					2,857,756	2	7
					69,588,756	2	7

2.—AN ACCOUNT OF THE BALANCES OF THE PUBLIC MONEY

Remaining in the EXCHEQUER on the 30th day of June 1864; the Amount of Money raised by Additions to the FUNDED or UNFUNDED DEBT, and the Amount applied towards the Redemption of Funded or paying off Unfunded Debt in the Year ended the 30th day of June 1865; the total Amount of Advances and Repayments on account of Local Works, &c., in the same period, with the Difference accruing thereon; and the Balances in the Exchequer on the 30th day of June 1865.

BALANCES in the Exchequer on the 30th June 1864		£.	s.	d.	BALANCES in the Exchequer on the 30th June 1865		£.	s.	d.
At the Bank of England		6,346,865	10	8	At the Bank of England		2,408,025	3	2
At the Bank of Ireland		992,405	17	7	At the Bank of Ireland		27,186	8	5
MONEY raised in the Year ended 30th June 1865:					MONEY raised in the Year ended 30th June 1865:				
TERMINABLE DEBT:					TERMINABLE DEBT:				
By the creation of TERMINABLE ANNUITIES, per Acts 25 & 26 Vict. c. 78, and 26 & 27 Vict. c. 80 (to provide for the Expense of constructing certain Fortifications), to expire on the 5th April 1865, as follows:—					By the creation of TERMINABLE ANNUITIES, per Acts 25 & 26 Vict. c. 78, and 26 & 27 Vict. c. 80 (to provide for the Expense of constructing certain Fortifications), to expire on the 5th April 1865, as follows:—				
27th Sept. 1864 for	£. Annuity commencing 11 Oct. 1864	185,000	—	—	Dated 8th November 1860 (Series G.)	—	1,000,000	—	—
13th Oct. "	" 8,985	115,000	—	—	Dated 18th March 1861 (Series H.)	—	600,000	—	—
28th Mar. 1865	7,871 ditto, 6 Apr. 1865	110,000	—	—	Dated 5th June 1862 (Series I.)	—	1,000,000	—	—
Total Annuities created		£. 28,983			Exchequer Bills paid off in Money (including £. 627,400 for Bills paid in as Revenue)		—	2,600,000	—
UNFUNDED DEBT:					UNFUNDED DEBT:				
EXCHEQUER BONDS issued per Act 27 & 28 Vict. c. 74; viz.:					EXCHEQUER BONDS issued per Act 27 & 28 Vict. c. 74; viz.:				
Dated 8 November 1864, payable 8 November 1867 (Series K.)	700,000	—	—	—	Dated 8 November 1864, payable 8 November 1867 (Series K.)	700,000	—	—	—
Dated 18 March 1865, payable 18 March 1869 (Series L.)	600,000	—	—	—	Dated 18 March 1865, payable 18 March 1869 (Series L.)	600,000	—	—	—
Excess of Income over Total Expenditure in the Year ended 30 June 1865		1,300,000	—	—	Excess of Income over Total Expenditure in the Year ended 30 June 1865		1,815,302	7	9
BALANCES in the Exchequer on the 30th June 1865		2,496,849	10	4	BALANCES in the Exchequer on the 30th June 1865		981,095	10	10
BALANCES in the Exchequer on the 30th June 1865		11,546,120	18	7	BALANCES in the Exchequer on the 30th June 1865		7,222,157	7	—
BALANCES in the Exchequer on the 30th June 1865		11,546,120	18	7	BALANCES in the Exchequer on the 30th June 1865		11,546,120	18	7

YEAR ENDED 30TH SEPTEMBER 1865.

I.—AN ACCOUNT OF THE GROSS PUBLIC INCOME OF THE UNITED KINGDOM OF GREAT BRITAIN AND IRELAND,

In the Year ended the 30th day of September 1865, and of the actual Issues or Payments within the same period, exclusive of the Sums applied to the Redemption of Funded or Paying off Unfunded Debt, and of the Advances and Repayments for Local Works, &c.

I N C O M E.				E X P E N D I T U R E.			
	£.	s.	d.		£.	s.	d.
CUSTOMS	21,969,000	—	—	INTEREST and Management of the Permanent Debt	23,572,751	5	9
EXCISE	19,539,000	—	—	Terminable Annuities	2,351,318	2	9
STAMPS	9,486,000	—	—	Interest of Exchequer Bonds	87,375	—	—
TAXES (Land and Assessed)	3,341,000	—	—	Interest of Exchequer Bills	314,741	12	9
PROPERTY TAX	7,732,000	—	—	CHARGES ON CONSOLIDATED FUND:			
POST OFFICE	4,210,000	—	—	Civil List	406,435	—	—
CROWN LANDS (Net)	312,000	—	—	Annuities and Pensions	311,723	17	1
MISCELLANEOUS:—				Salaries and Allowances	157,765	2	3
Produce of the Sale of Old Stores and other Military and Naval extra Receipts	624,640	2	2	Diplomatic Salaries and Pensions	171,828	11	9
Amount received from the Revenues of India on account of the Effective and Non-effective Charges of British Troops serving in that country	872,750	—	—	Courts of Justice	689,378	4	1
Allowance out of Profits of Issue received from the Bank of England, per Act 24 Vict. c. 3	131,578	—	—	Miscellaneous Charges	182,728	8	4
Miscellaneous Receipts, including Imprest and other Moneys	568,056	15	4	SUPPLY SERVICES:			
China War Indemnity	472,634	—	—	Army	14,574,149	19	1
				Navy	10,489,788	1	4
				Miscellaneous Civil Services	7,186,965	10	3
				Salaries, Superann., &c. of Customs and Inland Revenue	2,505,748	4	7
				Ditto - - - ditto - - - Post Office	2,131,682	1	6
				Post Office Packet Service	838,812	13	—
				Scheldt Toll Redemption (second moiety)	174,598	16	1
					37,902,045	5	10
				TOTAL ORDINARY EXPENDITURE	66,128,090	10	7
				Expenses of Fortifications provided for by Money raised per Acts 25 & 26 Vict. c. 78, and 26 & 27 Vict. c. 80	610,000	—	—
					66,738,090	10	7
				Excess of Income over Ordinary Expenditure, in the Year ended 30th September 1865	3,130,568	6	11
				Deduct—Expenses of Fortifications, as above	610,000	—	—
					2,520,568	6	11
TOTAL REVENUE	69,258,658	17	6		69,258,658	17	6

2.—AN ACCOUNT OF THE BALANCES OF THE FUNDED DEBT, and the Amount applied towards the Redemption of Funded or Paying off Unfunded Debt in the Year ended the 30th day of September 1865; the Total Amount of Advances and Repayments on account of Local Works, &c., in the same period, with the Difference accruing thereon; and the Balances in the Exchequer on the 30th day of September 1865.

2.—AN ACCOUNT OF THE BALANCES OF THE EXCHEQUER ON THE 30th day of September 1864; the Amount of Money raised by Additions to the FUNDED or UNFUNDED DEBT, and the Amount applied towards the Redemption of Funded or Paying off Unfunded Debt in the Year ended the 30th day of September 1865; the Total Amount of Advances and Repayments on account of Local Works, &c., in the same period, with the Difference accruing thereon; and the Balances in the Exchequer on the 30th day of September 1865.

* Including £. 185,000 of the Money raised for Fortifications.

YEAR ENDED 31ST DECEMBER 1865.

AN ACCOUNT OF THE GROSS PUBLIC INCOME OF THE UNITED KINGDOM OF GREAT BRITAIN AND IRELAND,

In the Year ended the 31st day of December 1865, and of the actual Issues or Payments within the same period, exclusive of the Sums applied to the Redemption of Funded or Paying off Unfunded Debt, and of the Advances and Repayments for Local Works, &c.

I N C O M E.				E X P E N D I T U R E.			
	£.	s.	d.		£.	s.	d.
CUSTOMS	-	-	-	INTEREST and Management of the Permanent Debt	-	-	-
EXCISE	-	-	-	Terminable Annuities	23,589,698	15	-
STAMPS	-	-	-	Interest of Exchequer Bonds	2,359,796	-	3
TAXES (Land and Assessed)	-	-	-	Interest of Exchequer Bills	65,500	-	-
PROPERTY TAX	-	-	-		301,737	2	6
POST OFFICE	-	-	-	CHARGES ON CONSOLIDATED FUND:			
CROWN LANDS (Net)	-	-	-	Civil List	406,440	15	1
MISCELLANEOUS:—				Annuities and Pensions	309,924	10	10
Produce of the Sale of Old Stores and other Military and Naval extra Receipts	556,965	1	4	Salaries and Allowances	157,785	1	6
Amount received from the Revenues of India on account of the Effective and Non-effective Charges of British Troops serving in that country	825,000	-	-	Diplomatic Salaries and Pensions	172,001	-	-
Allowance out of Profits of Issue received from the Bank of England, per Act 24 Vict. c. 3	131,578	-	-	Courts of Justice	667,415	4	-
Miscellaneous Receipts, including Imprest and other Moneys	687,301	6	2	Miscellaneous Charges	196,526	19	11
China War Indemnity	472,634	-	-				
TOTAL REVENUE	-	-	£.				
				ARMY	14,319,449	19	1
				NAVY	10,449,788	1	4
				Miscellaneous Civil Services	7,280,276	3	9
				Salaries, Superann., &c. of Customs and Inland Revenue	2,527,391	15	6
				Ditto - - - of Post Office	2,161,122	7	-
				Post Office Packet Service	808,812	13	-
				Scheldt Toll Redemption (second moiety)	174,598	16	1
				TOTAL ORDINARY EXPENDITURE	-	-	£.
				Expenses of Fortifications provided for by Money raised per Acts 26 & 27 Vict. c. 80, and 27 & 28 Vict. c. 109	65,948,265	4	10
					560,000	-	-
				TOTAL EXPENDITURE	66,508,265	4	10
				Excess of Income over Ordinary Expenditure, in the Year ended 31st December 1865	£.	s.	d.
					3,248,213	2	8
				Deduct—Expenses of Fortifications, as above	560,000	-	-
					2,688,213	2	8
					69,196,478	7	6

2.—AN ACCOUNT OF THE BALANCES OF THE PUBLIC MONEY

Remaining in the EXCHEQUER on the 31st day of December 1864; the Amount of Money raised by Additions to the FUNDED or UNFUNDED DEBT, and the Amount applied towards the Redemption of Funded or Paying off Unfunded Debt in the Year ended the 31st day of December 1865; the total Amount of Advances and Repayments on account of Local Works, &c., in the same period, with the Difference accruing thereon; and the Balances in the Exchequer on the 31st day of December 1865.

BALANCES in the Exchequer—{ At the Bank of England quer on the 31st } December 1864		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865		BALANCES in the Exchequer—{ At the Bank of England— quer on the 31st De- cember 1865	
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PUBLIC INCOME AND EXPENDITURE.

YEARS ENDED - { 30th JUNE 1865.
30th SEPTEMBER 1865.
31st DECEMBER 1865.

AN ACCOUNT of the GROSS PUBLIC INCOME and EXPENDITURE in the Year ended the 30th day of June 1865; together with the BALANCES in the EXCHEQUER at the commencement, and at the termination, of the Year, and the Amount of FUNDED and UNFUNDED DEBT Created or Redeemed in the said Year.

And, like ACCOUNTS for the Years ended the 30th day of September, and 31st day of December, 1865.

(Mr. Childers);

Ordered, by The House of Commons, to be Printed,
6 February 1866.

Under 1.02.

PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED - - 31ST MARCH 1866.

RETURN to an Order of the Honourable The House of Commons,
dated 3 May 1866 ;—for,

AN ACCOUNT “ of the GROSS PUBLIC INCOME and EXPENDITURE in the Year ended the 31st day of March 1866 ; together with the BALANCES in the EXCHEQUER at the commencement and at the termination of the Year, and the Amount of FUNDED and UNFUNDED DEBT created or redeemed in the said Year.”

(*Mr. Chancellor of the Exchequer.*)

Ordered, by The House of Commons, to be Printed,
3 May 1866.

1.—AN ACCOUNT OF THE GROSS PUBLIC INCOME OF THE UNITED KINGDOM OF GREAT BRITAIN AND IRELAND,

In the Year ended the 31st day of March 1866, and of the actual Issues or Payments within the same period, exclusive of the Sums applied to the Redemption of Funded or Paying off Unfunded Debt, and of the Advances and Repayments for Local Works, &c.

[illegible]

2.—AN ACCOUNT OF THE BALANCES OF THE PUBLIC MONEY

Remaining in the EXCHEQUER on the 31st day of March 1865; the Amount of Money raised by Additions to the FUNDED or UNFUNDED DEBT, and the Amount applied towards the Redemption of Funded or Paying off Unfunded Debt in the Year ended the 31st day of March 1866; the total Amount of Advances and Repayments on account of Local Works, &c., in the same period, with the Difference accruing thereon; and the Balances in the Exchequer on the 31st day of March 1866.

BALANCES in the Exchequer on the 31st March 1865		£.	s.	d.	Issued to the Commissioners for the Reduction of the National Debt, to be applied to the Redemption of Debt; viz.:		£.	s.	d.
{ At the Bank of England		*6,508,689	5	2	Sinking Fund, per Act 10 Geo. 4, c. 27		2,622,654	8	6
{ At the Bank of Ireland		1,182,232	17	8	Interest on Donations and Bequests		27,650	9	11
Total					Deduct—Amount applied in redemption of Deficiency Bills		2,650,304	18	5
							518,714	11	—
BALANCES in the Exchequer on the 31st March 1866					Exchequer Bonds paid off, viz.:				2,131,590
					Dated 5th June 1862 (Series I.)				1,000,000
					Exchequer Bills paid off in Money (including £. 783,200 for Bills paid in as Revenue)				1,678,200
					ADVANCES for the Purchase of Bullion, and for Local Works, &c., per various Acts (including £. 500,000 for Lancashire Distress)				1,634,805
					ADVANCES for New Courts of Justice, &c.				40,000
					BALANCES in the Exchequer on the 31st March 1866		† 4,728,990	10	4
					{ At the Bank of England		1,122,323	16	11
					{ At the Bank of Ireland				5,851,314
					† (No balance remaining of the Money raised for Fortifications.)				12,335,910
									11
									3

HUGH C. E. CHILDERS.

Whitehall, Treasury Chambers, 3 May 1866.

PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED - 31ST MARCH 1866.

AN ACCOUNT of the Gross Public Income and EXPENDITURE in the Year ended the 31st day of March 1866; together with the BALANCES in the Exchequer at the commencement and at the termination of the Year, and the Amount of FUNDED and UNFUNDED DEBT Created or Redeemed in the said Year.

(*Mr. Chancellor of the Exchequer.*)

*Ordered, by The House of Commons, to be Printed,
3 May 1866.*

PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED - - 30TH JUNE 1866.

RETURN to an Order of the Honourable The House of Commons,
dated 16 July 1866;—for,

AN ACCOUNT “ of the GROSS PUBLIC INCOME and EXPENDITURE in the Year ended the 30th day of June 1866; together with the BALANCES in the EXCHEQUER at the commencement and at the termination of the Year, and the Amount of FUNDED and UNFUNDED DEBT created or redeemed in the said Year.”

(*Mr. Hunt.*)

Ordered, by The House of Commons, to be Printed,
16 July 1866.

2.—AN ACCOUNT OF THE BALANCES OF THE PUBLIC MONEY

Remaining in the Exchequer on the 30th day of June 1865; the amount of Money raised by additions to the FUNDED or UNFUNDED DEBT, and the amount applied towards the redemption of Funded or paying off Unfunded Debt in the Year ended the 30th day of June 1866; the total amount of Advances and Repayments on account of Local Works, &c., in the same period; and the Balances in the Exchequer on the 30th day of June 1866.

BALANCES in the Exchequer—{ At the Bank of England quer on the 30th June 1865		£.	s.	d.	Issued to the Commissioners for the Reduction of the National Debt, to be applied to the Redemption of Debt; viz.:		£.	s.	d.	£.	s.	d.
June 1865		981,095	10	10	Sinking Fund, per Act 10 Geo. 4, c. 27		2,794,215	5	-			
- {At the Bank of Ireland -					Interest on Donations and Bequests		21,349	4	3			
MONEY raised in the Year ended 30th June 1866:							2,755,564	9	3			
TERMINABLE DEBT:							610,000	-	-			
By the creation of TERMINABLE ANNUITIES, per Acts 26 & 27 Vict. c. 80, and 27 & 28 Vict. c. 109 (to provide for the Expense of constructing certain Fortifications), to expire on the 5th April 1885, as follows:					Deduct—Amount applied in redemption of { Deficiency Bills - - - - -					2,145,564 9 3		
26 July 1865, for - 14,662 { Annuity com- mencing		200,000			Exchequer Bills (dated 11 June 1861), exchanged for new Bills - - - - -					2,581,000 - -		
29 Sept. " - 10,926 {		150,000										
12 Feb. 1866 - 7,446 {		100,000										
14 April " - 11,100 {		150,000			Exchequer Bills paid off in Money (including £. 904,400 for Bills paid in as Revenue) - - -					2,520,800 - -		
Total Annuities { created -		£. 44,134								1,703,027 12 4		
UNFUNDED DEBT:										120,000 - -		
EXCHEQUER BONDS (Series M.), per Act 28 & 29 Vict. c. 29, dated 27 March 1866 (payable 27 March 1868)					ADVANCES for the Purchase of Bullion, and for Local Works, &c., (including £. 300,000 for Lancashire Distress) - - - - -							
EXCHEQUER BILLS, dated 11 June 1866, issued per Act 24 Vict. c. 5 (in exchange for Bills dated 11 June 1861)					ADVANCES for New Courts of Justice, &c.							
REPAYMENTS on account of ADVANCES for the Pur- chase of Bullion, and for Local Works, &c.		1,740,535 6 10			BALANCES in the Exchequer—{ At the Bank of England - quer on the 30th June 1866 - - - {At the Bank of Ireland -		† 3,489,339 12 6					
REPAYMENTS on account of ADVANCES for New Courts of Justice, &c.		40,000 - -					982,331 2 1			4,471,670 14 7		
Excess of Income over Total Expenditure in the Year ended 30th June 1866		359,270 2 4			† (No balance remaining of the Money raised for Fortifications.)					£.		
		13,542,962 16 2								18,542,962 16 2		

PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED - 30TH JUNE 1866.

AN ACCOUNT of the GROSS PUBLIC INCOME
and EXPENDITURE in the Year ended the 30th
day of June 1866; together with the BALANCES
in the EXCHIEQUER at the commencement and at the
termination of the Year, and the Amount of FUNDED
and UNFUNDED DEBT Created or Redeemed in the said Year.

(*Mr. Hunt.*)

*Ordered, by The House of Commons, to be Printed,
16 July 1866.*

400.

Under 1 oz.

PUBLIC DEBT.

AN ACCOUNT of all ADDITIONS which have been made to the ANNUAL CHARGE of the PUBLIC DEBT by the Interest of any Loan that hath been made, or Annuities created, in the last Ten Years (1856 to 1865 inclusive); presented in pursuance of an Act 27 Geo. III., c. 13, s. 72; and also showing how the Charge incurred in respect of the same has been provided for.

(PRESENTED PURSUANT TO ACT.)

*Ordered, by The House of Commons, to be Printed,
7 February 1866.*

AN ACCOUNT of all ADDITIONS which have been made to the ANNUAL CHARGE of the PUBLIC DEBT by the Interest of any Loan that hath been made, or Annuities created, in the last Ten Years (1856 to 1865 inclusive); presented in pursuance of an Act 27 Geo. III., c. 13, s. 72; and also showing how the Charge incurred in respect of the same has been provided for.

In the Year 1856 :

BY virtue of an Act 19 Vict. c. 5, Exchequer Bills to the amount of 3,000,000 <i>l.</i> were subscribed to be funded, and the Proprietors thereof were entitled for every 100 <i>l.</i> principal money contained in the said Bills so subscribed, to 111 <i>l.</i> 2 <i>s.</i> 2 <i>d.</i> Capital Stock, in Annuities, at the rate of 3 <i>l.</i> per centum, whereby a Capital was created of - - - - -	£. s. d.
	3,333,250 - -
The Annual Charge in respect of the Annuities occasioned by the above Act is as follows, viz. :	£. s. d.
In respect of 3,333,250 <i>l.</i> Three Pounds per centum Annuities, including 499 <i>l.</i> 19 <i>s.</i> 9 <i>d.</i> for Management, at 150 <i>l.</i> per million - -	100,497 9 9

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

BY virtue of an Act 19 Vict. c. 6, the sum of 5,000,000 *l.* was authorised to be raised for the service of the year 1856, upon the following terms, viz. :

The Contributors were entitled for every 100 *l.* contributed—

To 111 <i>l.</i> 2 <i>s.</i> 2 <i>d.</i> Capital Stock Three Pounds per centum Consolidated Annuities, amounting to - - - - -	£. s. d.
	5,555,416 13 4
And the Annual Charge in respect of the said 5,555,416 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> Three Pounds per centum Consolidated Annuities, including 833 <i>l.</i> 6 <i>s.</i> 3 <i>d.</i> for Management, at 150 <i>l.</i> per million, is - -	£. s. d.
	167,495 16 3

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

BY virtue of an Act 19 Vict. c. 21, the sum of 5,000,000 *l.* was authorised to be raised for the service of the year 1856, upon the following terms, viz. :

The Contributors were entitled for every 100 *l.* contributed—

To 107 <i>l.</i> 10 <i>s.</i> 7 <i>d.</i> Capital Stock Three Pounds per centum Consolidated Annuities, amounting to - - - - -	£.	<i>s.</i>	<i>d.</i>
	5,376,458	6	8

And the Annual Charge in respect of the said 5,376,458 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> Three Pounds per centum Consolidated Annuities, including 806 <i>l.</i> 9 <i>s.</i> 4 <i>d.</i> for Management, at 150 <i>l.</i> per million, is - -	£.	<i>s.</i>	<i>d.</i>
	162,100	4	4

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1859 :

BY virtue of an Act 9 Geo. IV. c. 92, ss. 50 & 51, the Commissioners for the Reduction of the National Debt, having applied the sum of 7,600,000 *l.* in the purchase of Exchequer Bills, between the 1 July 1855 and 30 June 1857, and certified the said purchase to the Treasury on the 6 January 1859, became entitled to an amount of Stock for the same, to be placed to their account at the Bank of England, according to the conditions of the above-mentioned Act, as follows, viz. :

Capital created in Three Pounds per centum Consolidated Annuities, according to the quarterly average prices of Three Pounds per centum Annuities, bought with the Moneys commonly called the Sinking Fund, during the same period - - - - -	£.	<i>s.</i>	<i>d.</i>
	5,757,834	13	5
Ditto - ditto, in Three per centum Reduced Annuities - -	2,711,405	1	8
	£.	8,469,239	15 1
And the Annual Charge in respect thereof, including 1,270 <i>l.</i> 7 <i>s.</i> 8 <i>d.</i> for Management, at 150 <i>l.</i> per million, is - - - - -		255,347	11 6

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1861 :

BY virtue of an Act 23 & 24 Vict. c. 109, s. 3 (to provide for the expense of constructing certain Fortifications), the sum of 2,000,000 *l.* was authorised to be raised by the creation of Annuities for such Term, not exceeding 30 years, as the Treasury might decide :

The sum of 950,000 <i>l.</i> was raised in 1861 by the creation of	£.	s.	d.
Annuities expiring in 1885. The Annual Charge for these An-			
nuities (including 90 <i>l.</i> 4 <i>s.</i> 5 <i>d.</i> for Management) amounts to	-	60,239	4 5

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1862 :

BY virtue of the same Act, the additional sum of 970,000 <i>l.</i> was	£.	s.	d.
raised by the creation of Annuities expiring in 1885. The Annual			
Charge for these Annuities (including 95 <i>l.</i> 15 <i>s.</i> 3 <i>d.</i> for Manage-			
ment) amounts to	-	63,938	15 3

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1863 :

BY virtue of the same Act, and of an Act 25 and 26 Vict., c. 78,	£.	s.	d.
which authorises the raising of a further sum of 1,200,000 <i>l.</i> for			
the same purpose, and on the same terms, a sum of 820,000 <i>l.</i>			
was raised by the creation of Annuities expiring in 1885, the			
Annual Charge for which (including 82 <i>l.</i> 9 <i>s.</i> 9 <i>d.</i> for Manage-			
ment) is	-	55,075	9 9

(The above Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1864 :

BY virtue of the above last-recited Act, and of an Act 26 and 27	£.	s.	d.
Vict. c. 80 (which authorised the raising of a further sum of			
650,000 <i>l.</i> for the same purpose), a sum of 750,000 <i>l.</i> was raised			
by the creation of Annuities expiring in 1885, the Annual Charge			
for which (including 78 <i>l.</i> 14 <i>s.</i> 6 <i>d.</i> for Management) is	-	52,563	14 6

(This Charge is authorised to be defrayed out of the Consolidated Fund.)

In the Year 1865:

BY virtue of the above last-recited Act, and of an Act 27 and 28	£.	s.	d.
Vict. c. 109 (which authorised the raising of a further sum of			
650,000 <i>l.</i> for the same purpose), a sum of 460,000 <i>l.</i> was raised by			
the creation of Annuities expiring in 1885, the Annual Charge			
for which (including 50 <i>l.</i> 3 <i>s.</i> 9 <i>d.</i> for Management) is	-	-	
		33,509	3 9

(This Charge is authorised to be defrayed out of the Consolidated Fund.)

Whitehall, Treasury Chambers, }
6 February 1866.

HUGH C. E. CHILDERS.

PUBLIC DEBT.

AN ACCOUNT of all ADDITIONS which have been made to the ANNUAL CHARGE of the PUBLIC DEBT by the Interest of any Loan that hath been made, or Annuities created, in the last Ten Years; pursuant to Act 37 Geo. III., c. 13.

(Presented pursuant to Act.)

*Ordered, by the House of Commons, to be Printed,
7 February 1866.*

NATIONAL DEBT.

RETURN to an Order of the Honourable The House of Commons,
dated 15 March 1866;—for,

RETURNS “of the ANNUAL CHARGE of that part of the NATIONAL DEBT
consisting of ANNUITIES for TERMS of YEARS:”

“And, of the respective AMOUNTS and the Periods when these Terminable
Annuities Expire.”

(*Mr. Alderman Salomons.*)

Ordered, by The House of Commons, to be Printed,
17 April 1866.

RETURNS of the ANNUAL CHARGE of that part of the NATIONAL DEBT consisting of ANNUITIES for TERMS of YEARS; and of the respective AMOUNTS, and the Periods when these Terminable Annuities Expire.

	AMOUNT.			EXPIRING.
	£.	s.	d.	
ANNUITIES per 4 Geo. 4, c. 22 - - - - -	585,740	-	-	5 April 1867
ANNUITIES per 18 Vict., c. 18 - - - - -	116,000	-	-	5 April 1885
- Ditto - 23 & 24 Vict, c. 109; 25 & 26 Vict, c. 78; 26 & 27 Vict, c. 80; and 26 Vict. c. 14 and 25 -	564,341	7	3	
	£.	680,341	7 3	
RED SEA TELEGRAPH COMPANY'S ANNUITY, per 25 & 26 Vict., c. 39 - - - - -	36,000	-	-	4 August 1908

ANNUITIES for a Limited Term of Years, per 10 Geo. 4, c. 24, and 3 Will. 4, c. 14.

AMOUNT.			EXPIRING.	AMOUNT.			EXPIRING.
£.	s.	d.		£.	s.	d.	
306	7	-	5 July 1866	6,983	19	-	5 April 1876
377	11	6	10 Oct. -	56	10	-	5 July -
337	9	6	5 Jan. 1867	186	16	-	10 Oct. -
449	11	-	5 April -	39	9	6	5 Jan. 1877
177	7	6	5 July -	71	6	6	5 April -
2,521	5	-	10 Oct. -	59	18	-	5 July -
125	16	6	5 Jan. 1868	353	2	6	5 Jan. 1878
386	2	6	5 April -	328	14	-	5 April -
335	8	-	5 July -	311	7	-	5 July -
295	17	6	10 Oct. -	804	5	6	10 Oct. -
647	8	6	5 Jan. 1869	20	2	-	5 Jan. 1879
294	6	6	5 April -	139	8	6	5 April -
196	8	6	5 July -	134	-	6	5 July -
467	13	-	10 Oct. -	257	6	-	10 Oct. -
1,433	3	6	5 Jan. 1870	5,879	15	6	5 Jan. 1880
1,684	12	-	5 April -	3,367	3	6	5 April -
889	13	-	5 July -	3,894	1	6	5 July -
5,372	10	6	10 Oct. -	92	2	-	10 Oct. -
1,821	15	-	5 Jan. 1871	67	19	-	5 Jan. 1881
243	6	6	5 April -	62	1	-	5 April -
212	9	6	5 July -	356	16	6	10 Oct. -
235	4	6	10 Oct. -	67	2	6	5 Jan. 1882
352	4	6	5 Jan. 1872	101	3	6	5 April -
337	2	6	5 April -	27	1	6	5 July -
751	4	6	5 July -	208	1	6	10 Oct. -
469	18	6	10 Oct. -	86	16	6	5 Jan. 1883
731	5	6	5 Jan. 1873	137	8	-	5 April -
599	3	-	5 April -	65	7	6	5 July -
235	7	6	5 July -	508	1	6	10 Oct. -
141	12	6	10 Oct. -	9	7	6	5 Jan. 1884
111	19	-	5 Jan. 1874	50	-	6	5 April -
317	5	-	5 April -	50	-	-	5 July -
130	4	6	5 July -	36	-	6	10 Oct. -
560	9	6	10 Oct. -	115	16	6	5 Jan. 1885
40	10	-	5 Jan. 1875	162	11	6	5 April -
649	16	6	5 April -	13	18	-	5 July -
1,586	2	6	5 July -	21	-	-	10 Oct. -
505	14	6	10 Oct. -	15	-	-	5 July 1886
3,486	8	-	5 Jan. 1876	20	19	-	5 Jan. 1887
				£.	56,245	7	-

Of this amount an annuity of 105*l.* 1*s.* ending 5 January 1870 became unclaimed 5 July 1863.

The following SUMMARY of the preceding detailed Account will show the AMOUNT of ANNUITY which will cease in the following successive periods.

						AMOUNT.		
						£.	s.	d.
In the 5 Years ending 5th January	1871	-	-	-	-	603,860	6	6
„	„	„	1876	-	-	11,747	8	6
„	„	„	1881	-	-	23,047	6	6
„	„	„	1886	-	-	682,420	1	9
„	„	„	1891	-	-	438	18	-
„	„	„	1896	-	-	309	12	-
„	„	„	1901	-	-	52	17	6
„	„	„	1906	-	-	258	4	6
In the 3 Years	„	„	1909	-	-	36,060	-	-
From the Year 1912 to	-	-	1953	-	-	237	-	-
TOTAL present Annual Charge for Annuities}						£.	1,358,431	15 3
for Terms of Years - - - - - }								

National Debt Office,
13 April 1866.

A. Y. Spearman,
Comptroller General.

NATIONAL DEBT.

RETURNS of the ANNUAL CHARGE of that part of the NATIONAL DEBT consisting of ANNUITIES for TERMS of YEARS; and, of the respective AMOUNTS and the Periods when these Terminable Annuities Expire.

(*Mr. Alderman Salomons.*)

*Ordered, by The House of Commons, to be Printed,
17 April 1866.*

190.

Under 102.

RETURN to an Order of the Honourable The House of Commons,
dated 28 May 1866 ;—for,

STATEMENT “showing the Progress and Effect of the Application of
1,000,000 *l.* per Annum, in Half-yearly Payments, to the Purchase of
£.3 per Cent. Stock, at the Price of 88, and of the INTEREST accrued
from time to time upon such Purchases, up to the 5th day of April 1885.”

(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
28 *May* 1866.

STATEMENT showing the Progress and Effect of the Application of 1,000,000*l.* per Annum, in Half-yearly Payments, to the Purchase of THREE PER CENTUM STOCK, at a price of 88, and of the Application of the INTEREST accrued from time to time upon such Purchases, up to the 5th April 1885.

DATE.	Half-yearly Payment.	Money for Investment.	Equivalent 3 <i>l.</i> per Cent. Stock Purchased.	3 <i>l.</i> per Cent. Stock Accumulated.	Half-yearly Dividend on 3 <i>l.</i> per Cent. Stock Accumulated for Re-investment.
	£.	£.	£.	£.	£.
10 October - 1866	500,000	500,000	568,182	568,182	8,523
5 April - 1867	500,000 } 8,523 }	508,523	577,867	1,146,049	17,191
10 October - "	500,000 } 17,191 }	517,191	587,717	1,733,766	26,006
5 April - 1868	500,000 } 26,006 }	526,006	597,734	2,331,500	32,973
10 October - "	500,000 } 32,973 }	532,973	605,651	2,937,151	44,057
5 April - 1869	500,000 } 44,057 }	544,057	618,247	3,555,398	53,831
10 October - "	500,000 } 63,331 }	553,331	628,785	4,184,183	62,763
5 April - 1870	500,000 } 62,763 }	562,763	639,503	4,823,686	72,355
10 October - "	500,000 } 72,355 }	572,355	650,403	5,474,089	82,111
5 April - 1871	500,000 } 82,111 }	582,111	661,490	6,135,579	92,034
10 October - "	500,000 } 92,034 }	592,034	672,766	6,808,345	102,125
5 April - 1872	500,000 } 102,125 }	602,125	684,233	7,492,578	112,389
10 October - "	500,000 } 112,389 }	612,389	695,897	8,188,475	122,827
5 April - 1873	500,000 } 122,827 }	622,827	707,758	8,896,233	133,443
10 October - "	500,000 } 133,443 }	633,443	719,822	9,616,055	144,241
5 April - 1874	500,000 } 144,241 }	644,241	732,092	10,348,147	155,222
10 October - "	500,000 } 155,222 }	655,222	744,570	11,092,717	166,391
5 April - 1875	500,000 } 166,391 }	666,391	757,263	11,849,980	177,750
10 October - "	500,000 } 177,750 }	677,750	770,170	12,620,150	189,302
5 April - 1876	500,000 } 189,302 }	689,302	783,298	13,403,448	201,052
10 October - "	500,000 } 201,052 }	701,052	796,650	14,200,098	213,001
5 April - 1877	500,000 } 213,001 }	713,001	810,228	15,010,326	225,155

D A T E.	Half-yearly Payment.	Money for Investment.	Equivalent 3 l. per Cent. Stock Purchased.	3 l. per Cent. Stock Accumulated.	Half-yearly Dividend on 3 l. per cent. Stock Accumulated for Re-investment.
	£.	£.	£.	£.	£.
10 October - 1877	500,000 } 225,155 }	725,155	824,040	15,834,366	237,515
5 April - 1878	500,000 } 237,515 }	737,515	838,085	16,672,451	250,087
10 October - "	500,000 } 250,087 }	750,087	852,372	17,524,823	262,872
5 April - 1879	500,000 } 262,872 }	762,872	866,900	18,391,723	275,876
10 October - "	500,000 } 275,876 }	775,876	881,677	19,273,400	289,101
5 April - 1880	500,000 } 289,101 }	789,101	896,706	20,170,106	302,552
10 October - "	500,000 } 302,552 }	802,552	911,991	21,082,097	316,231
5 April - 1881	500,000 } 316,231 }	816,231	927,535	22,009,632	330,144
10 October - "	500,000 } 330,144 }	830,144	943,345	22,952,977	344,295
5 April - 1882	500,000 } 344,295 }	844,295	959,426	23,912,403	358,686
10 October - "	500,000 } 358,686 }	858,686	975,780	24,888,183	373,323
5 April - 1883	500,000 } 373,323 }	873,323	992,413	25,880,596	388,209
10 October - "	500,000 } 388,209 }	888,209	1,009,328	26,889,924	403,349
5 April - 1884	500,000 } 403,349 }	903,349	1,026,533	27,916,457	418,747
10 October - "	500,000 } 418,747 }	918,747	1,044,031	28,960,488	434,407
5 April - 1885	500,000 } 434,407 }	934,407	1,061,826	30,022,314	450,335
		£.	30,022,314		

National Debt Office, }
30 May 1866. }

Alexander Glen Finlaison,
Actuary of the National Debt.

NATIONAL DEBT.

STATEMENT showing the Progress and Effect of the Application of £. 1,000,000 per Annum, in Half-yearly Payments, to the Purchase of £. 3 per Cent. Stock, at the Price of 88, and of the INTEREST accrued from time to time upon such Purchases, up to the 5th day of April 1865.

(*Mr. Childers.*)

*Ordered, by The House of Commons, to be Printed,
28 May 1866.*

TERMINABLE ANNUITIES.

RETURN to an Order of the Honourable The House of Commons,
dated 18 May 1866;—for,

STATEMENT “showing the Progress and Effect of a CONVERSION of the Half-Yearly Payments of an ANNUITY certain of £. 1,725,128, Expiring on the 5th day of April 1885, and of the Produce of its Accumulation into £. 3 per Cent. Stock, at a price of 88 per Cent., and of a Commutation of the said Stock, at the Rate of Interest (£. 3. 8 s. per Cent.) resulting from the above-mentioned Price, into Annuities Expiring on the 5th day of April 1905; the Accumulated Charge in TERMINABLE ANNUITY in each Year, up to 1885; and the net charge after deducting the Interest on the £. 3 per Cent. Stock cancelled :”

“ And, similar STATEMENT showing the Progress and Effect of an Annual CONVERSION of £. 100,000 (part of such Annuity certain of £. 1,725,128).”

(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
18 May 1866.

No. 1.—STATEMENT showing the Progress and Effect of a CONVERSION of the Half-Yearly Payments of an ANNUITY certain of 1,725,128 *l.* expiring 5th April 1885, and of the Produce of its Accumulation into 3 *l.* per Cent. Stock at a price of 88 per Cent.; and of a Commutation of the said Stock, at the rate of Interest (3 *l.* 8 *s.* per Cent.) resulting from the above-mentioned price, into Annuities expiring on the 5th April 1905; also, the Accumulated Charge in TERMINABLE ANNUITY in each Year, up to the Year 1885, and the Net Charge after deducting the Interest on the 3 *l.* per Cent. Stock Cancelled.

DATE.	Half-Yearly Payment of Annuity.	Money for Investment.	Equivalent 3 <i>l.</i> per Cent. Stock Purchased, and Cancelled.	1905 Annuities Created.	Term.	1905 Annuity Accumulated.	Half-Yearly Moiety of Annuity for Re-investment.	Half-year's Interest on Stock Cancelled.	Net Half-year's Increased Charge.
	£.	£.	£.	£.		£.	£.	£.	£.
10 October 1866 -	862,564	862,564	980,186	40,452	38½	40,452	20,226	14,703	5,523
5 April - 1867 -	862,564 20,226	882,790	1,003,170	41,666	38	82,118	41,059	29,750	11,309
10 October " -	862,564 41,059								
5 April - 1868 -	862,564 62,524	925,088	1,051,236	44,247	37	169,295	84,648	60,922	23,726
10 October " -	862,564 84,648								
5 April - 1869 -	862,564 107,456	970,020	1,102,295	47,046	36	261,958	130,979	93,602	37,377
10 October " -	862,564 130,979								
5 April - 1870 -	862,564 155,247	1,017,811	1,150,603	50,089	35	360,582	180,291	127,886	52,405
10 October " -	862,564 180,291								
5 April - 1871 -	862,564 206,147	1,068,711	1,214,444	53,406	34	465,699	232,850	163,879	68,971
10 October " -	862,564 232,850								
5 April - 1872 -	862,564 260,439	1,123,003	1,276,140	57,031	33	577,903	288,954	201,093	87,261
10 October " -	862,564 288,954								
5 April - 1873 -	862,564 318,439	1,181,003	1,342,049	61,000	32	697,877	348,939	241,452	107,487
10 October " -	862,564 348,939								
5 April - 1874 -	862,564 380,503	1,243,067	1,412,576	65,360	31	826,366	413,183	283,291	129,892
10 October " -	862,564 413,183								
5 April - 1875 -	862,564 447,035	1,309,599	1,488,181	70,103	30	964,232	482,116	327,359	154,757
10 October " -	862,564 482,116								
5 April - 1876 -	862,564 518,491	1,381,055	1,569,381	75,472	29	1,112,454	556,227	373,821	182,406
10 October " -	862,564 556,227								
5 April - 1877 -	862,564 595,396	1,457,960	1,656,773	81,356	28	1,272,147	636,074	422,856	213,218
10 October " -	862,564 636,074								
5 April - 1878 -	862,564 674,345	1,540,909	1,751,033	87,905	27	1,444,594	722,297	474,667	247,630
10 October " -	862,564 722,297								
5 April - 1879 -	862,564 768,027	1,620,591	1,852,944	95,219	26	1,631,272	815,636	529,475	286,161
10 October " -	862,564 815,636								
5 April - 1880 -	862,564 865,237	1,727,801	1,963,410	103,425	25	1,833,898	916,949	587,532	329,417
10 October " -	862,564 916,949								
5 April - 1881 -	862,564 970,902	1,833,466	2,083,484	112,069	24	2,054,472	1,027,236	649,117	378,119
10 October " -	862,564 1,027,236								
5 April - 1882 -	862,564 1,086,105	1,948,669	2,214,397	123,138	23	2,295,347	1,147,674	714,546	433,128
10 October " -	862,564 1,147,674								
5 April - 1883 -	862,564 1,212,122	2,074,686	2,357,598	135,053	22	2,550,297	1,279,649	784,175	495,474
10 October " -	862,564 1,279,649								
5 April - 1884 -	862,564 1,350,468	2,213,032	2,514,809	148,696	21	2,849,632	1,424,816	858,412	568,404
10 October " -	862,564 1,424,816								
5 April - 1885 -	862,564 1,502,951	2,365,515	2,688,085	164,414	20	3,170,316	1,585,158	937,723	647,435
			62,514,849	3,170,316					

No. 2.—STATEMENT showing the Progress and Effect of a CONVERSION of 100,000 *l.* (part of an Annuity certain of 1,725,128*l.*, expiring 5th April 1885), and the Produce of its Accumulation into 3*l.* per Cent. Stock at a price of 84 per Cent.; and of a Commutation of the said Stock, at the rate of Interest (3*l.* 8*s.* per Cent.) resulting from the above-mentioned price, into Annuities expiring 5th April 1905; also, the accumulated Charge in TERMINABLE ANNUITY in each Year, up to 1885, and the Net Charge, after deducting the Interest on the Three per Cent. Stock Cancelled.

DATE.	Half-Yearly Payment of Annuity.	Money for Investment.	Equivalent 3 <i>l.</i> per Cent. Stock Purchased and Cancelled.	1905 Annuities Created.	Term.	1905 Annuity Accumulated.	Half-Yearly Moiety of Annuity for Re-investment.	Half Year's Interest on Stock Cancelled.	Net Half Year's Increased Charge.
10 October 1866 -	£. 50,000	£. 50,000	£. 56,818	£. 2,345	38½	£. 2,345	£. 1,173	£. 852	£. 321
5 April - 1867 -	50,000 1,173	51,173	58,151	2,415	38	4,760	2,330	1,725	655
10 October "	50,000 2,380	52,380	59,523	2,489	37½	7,249	3,625	2,617	1,008
5 April - 1868	50,000 3,625	53,625	60,938	2,565	37	9,814	4,907	3,531	1,376
10 October "	50,000 4,907	54,907	62,394	2,644	36½	12,458	6,229	4,467	1,762
5 April - 1869	50,000 6,229	56,229	63,897	2,727	36	15,185	7,593	5,426	2,167
10 October "	50,000 7,593	57,593	65,447	2,813	35½	17,998	8,999	6,408	2,591
5 April - 1870	50,000 8,999	58,999	67,044	2,903	35	20,901	10,451	7,413	3,038
10 October "	50,000 10,451	60,451	68,694	2,998	34½	23,899	11,950	8,444	3,506
5 April - 1871	50,000 11,950	61,950	70,398	3,096	34	26,995	13,498	9,500	3,998
10 October "	50,000 13,498	63,498	72,157	3,198	33½	30,193	15,097	10,582	4,515
5 April - 1872	50,000 15,097	65,097	73,974	3,306	33	33,499	16,750	11,692	5,058
10 October "	50,000 16,750	66,750	75,852	3,418	32½	36,917	18,450	12,829	5,630
5 April - 1873	50,000 18,459	68,459	77,794	3,536	32	40,453	20,227	13,996	6,231
10 October "	50,000 20,227	70,227	79,803	3,659	31½	44,112	22,056	15,193	6,863
5 April - 1874	50,000 22,056	72,056	81,882	3,789	31	47,901	23,951	16,422	7,529
10 October "	50,000 23,951	73,951	84,035	3,925	30½	51,826	25,913	17,682	8,231
5 April - 1875	50,000 25,913	75,913	86,265	4,067	30	55,893	27,947	18,976	8,971
10 October "	50,000 27,947	77,947	88,576	4,217	29½	60,110	30,055	20,305	9,750
5 April - 1876	50,000 30,055	80,055	90,972	4,375	29	64,485	32,243	21,669	10,574
10 October "	50,000 32,243	82,243	93,458	4,541	28½	69,026	34,513	23,071	11,442
5 April - 1877	50,000 34,513	84,513	96,038	4,716	28	73,742	36,871	24,512	12,350
10 October "	50,000 36,871	86,871	98,717	4,901	27½	78,643	39,322	25,992	13,330
5 April - 1878	50,000 39,322	89,322	101,502	5,096	27	83,739	41,870	27,515	14,355
10 October "	50,000 41,870	91,870	104,398	5,302	26½	89,041	44,521	29,081	15,440
5 April - 1879	50,000 44,521	94,521	107,410	5,520	26	94,561	47,281	30,692	16,589
10 October "	50,000 47,281	97,281	110,547	5,750	25½	100,311	50,156	32,350	17,806
5 April - 1880 -	50,000 50,156	100,156	113,814	5,995	25	106,306	53,153	34,058	19,095
10 October "	50,000 53,153	103,153	117,219	6,255	24½	112,561	56,281	35,816	20,465
5 April - 1881 -	50,000 56,281	106,281	120,774	6,531	24	119,092	59,546	37,627	21,919
10 October "	50,000 59,546	109,546	124,484	6,825	23½	125,917	62,959	39,495	23,464
5 April - 1882 -	50,000 62,959	112,959	128,363	7,138	23	133,055	66,523	41,420	25,108
10 October "	50,000 66,523	116,523	132,418	7,472	22½	140,527	70,264	43,406	26,858
5 April - 1883 -	50,000 70,264	120,264	136,664	7,829	22	148,356	74,178	45,456	28,722
10 October "	50,000 74,178	124,178	141,111	8,210	21½	156,566	78,283	47,573	30,710
5 April - 1884 -	50,000 78,283	128,283	145,776	8,619	21	165,185	82,593	49,760	32,833
10 October "	50,000 82,593	132,593	150,674	9,059	20½	174,244	87,122	52,020	35,102
5 April - 1885 -	50,000 87,122	137,122	155,820	9,531	20	183,775	91,888	54,357	37,531
			3,623,801	183,775					

National Debt Office,
18 May 1966.

Alexander Glen Finlaison,
Actuary of the National Debt.

TERMINABLE ANNUITIES.

STATEMENTS

RELATING TO

TERMINABLE ANNUITIES.

(*Mr. Childers.*)

*Ordered, by The House of Commons, to be Printed,
18 May 1866.*

RETURN to an Order of the Honourable The House of Commons, dated 14 May 1866;—for,

RETURNS "of the Amount of ANNUITIES for LIVES and for TERMS of YEARS granted in each of the Years ending the 5th day of January 1854 to the 5th day of January 1866, inclusive: "

“Of the Amount of CAPITAL STOCK cancelled in each of the said Years on account of such TERMINABLE ANNUITIES:”

“ And, of the ANNUITIES for LIVES and for TERMS which have ceased in each of the said YEARS ending the 5th day of January 1854 and 1866 (in continuation of Parliamentary Paper, No. 413, of Session 1853).”

ANNUITIES FOR LIVES.				ANNUITIES FOR TERMS OF YEARS.			
Capital Stock Transferred and Cancelled, including Stock purchased with Money.	Long Annuities, and Annuities for Terms of Years, Transferred and Cancelled.	Granted.	Ceased.	Capital Stock Transferred and Cancelled, including Stock purchased with Money.	Long Annuities Transferred and Cancelled.	Granted.	Ceased.
Column 1.	2.	3.	4.	5.	6.	7.	8.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
From 1 September 1808 to 5 January 1853, per Parliamentary Paper, No. 413, of Session 1853	(a) 24,620 - -	2,603,819 12 6	1,545,308 10 -	19,661,791 - -	141,263 14 -	1,701,427 10 -	802,608 15 -
Year ending 5 January 1854	- - -	60,923 8 6	57,247 6 6	42,848 - -	- - -	3,254 12 -	843 12 6
Ditto - - - 1855	- - -	47,003 1 -	67,964 - -	11,906 - -	- - -	745 12 6	815 10 -
From 5 January 1855 to 31 March 1856	- - -	62,165 13 -	72,269 18 -	335,104 11 1	- - -	31,155 5 6	8,188 4 -
Year ending 31 March 1857	(b) 500 - 6	54,045 3 -	54,311 3 -	105,101 4 9	- - -	7,140 10 6	1,311 18 -
Ditto - - - 1858	- - -	61,018 14 6	56,603 17 -	8,454 - -	- - -	689 13 6	1,298 5 6
Ditto - - - 1859	- - -	70,333 13 -	54,660 1 -	21,484 - -	- - -	1,558 15 6	178 16 6
Ditto - - - 1860	- - -	63,943 17 6	61,470 1 -	16,696 - -	- - -	1,651 15 -	638,931 9 -
Ditto - - - 1861	- - -	57,244 3 6	77,703 6 -	24,898 - -	- - -	2,184 6 6	218,219 9 -
Ditto - - - 1862	- - -	54,029 10 6	61,281 14 -	12,426 - -	- - -	898 14 -	1,497 3 6
Ditto - - - 1863	- - -	62,915 5 6	70,953 10 -	7,124 14 8	- - -	613 2 6	1,305 4 6
Ditto - - - 1864	- - -	52,418 10 -	61,544 6 2	7,873 - -	- - -	631 12 -	687 3 -
Ditto - - - 1865	- - -	40,820 18 6	65,423 5 8	2,300 - -	- - -	205 6 -	2,658 7 -
Ditto - - - 1866	- - -	63,666 16 2	59,080 10 8	21,425 - -	- - -	2,170 15 -	19,310 5 -
TOTAL - - - £.	25,120 - 6	3,356,548 7 2	2,365,821 9 -	20,281,431 10 6	141,269 14 -	1,754,936 10 6	1,697,784 2 6

In addition to the Capital Stock, Long Annuities, and Annuities for Terms of Years, stated in columns 1, 2, 5, and 6, the following amounts of Exchequer Bills were purchased pursuant to Act 11 Geo. 4, c. 26, and cancelled in the year ending 5 January 1851, viz. :—

[illegible]

(a) Long Annuities.

National Debt Office.
24 May 1866.

A. Y. Spearman,
Comptroller General.

TERMINABLE ANNUITIES.

RETURNS of the AMOUNT of ANNUITIES for LIVES and for TERMS of YEARS granted in each of the Years ending 5th January 1854 to 5th January 1866, inclusive ; of the Amount of CAPITAL STOCK cancelled in each of the said Years on account of such TERMINABLE ANNUITIES ; and, of the ANNUITIES for LIVES and for TERMS of YEARS which have ceased in each of the said Years ending the 5th day of January 1854 and 1866 (in continuation of Parliamentary Paper, No. 413, of Session 1853).

(*Mr. Alderman Salomons.*)

*Ordered, by The House of Commons, to be Printed,
28 May 1866.*

TERMINABLE ANNUITIES.

RETURN to an Order of the Honourable The House of Commons,
dated 8 June 1866;—for,

RETURN “showing the Amounts of CAPITAL STOCK and other SECURITIES,
with equivalent Amount of Stock for such Securities, Cancelled in each
Year from 1808 to 1866, in respect of ANNUITIES Granted for Lives and
for Terms of Years; and, the Amounts of such ANNUITIES Granted and
Expired in each Year during the same Period.”

(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
8 June 1866.

Years ended 5 January.

Y E A R.	Capital Stock, &c., Cancelled in respect of Annuities Granted for Lives and for Terms of Years (including Stock and Exchequer Bills purchased with Money).				Annuities Granted.				Annuities Expired.				Y E A R.
	Capital Stock Cancelled.	Other Securities Cancelled.		Amount of Stock equivalent to Long Annuities and Exchequer Bills Cancelled.	Total Amount in Capital Stock.	For Lives.	For Terms of Years.	TOTAL.	For Lives.	For Terms of Years.	TOTAL.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
1 September 1808 to 31 January 1809	465,951 - -	- - -	- - -	- - -	465,951 - -	32,514 12 -	- - -	32,514 12 -	- - -	- - -	- - -	1808 { 1809	
1810 -	558,561 - -	- - -	- - -	- - -	558,561 - -	39,571 9 6	- - -	39,571 9 6	344 1 6	- - -	344 1 6	1810	
1811 -	290,777 - -	- - -	- - -	- - -	290,777 - -	20,780 2 6	- - -	20,780 2 6	978 8 -	- - -	978 8 -	1811	
1812 -	290,751 - -	- - -	- - -	- - -	290,751 - -	21,858 17 6	- - -	21,858 17 6	975 1 -	- - -	975 1 -	1812	
1813 -	355,542 - -	- - -	- - -	- - -	355,542 - -	25,608 10 6	- - -	25,608 10 6	2,362 17 6	- - -	2,362 17 6	1813	
1814 -	400,085 - -	- - -	- - -	- - -	400,085 - -	27,270 3 -	- - -	27,270 3 -	4,257 10 -	- - -	4,257 10 -	1814	
1815 -	433,673 - -	- - -	- - -	- - -	433,673 - -	31,458 7 6	- - -	31,458 7 6	4,265 18 6	- - -	4,265 18 6	1815	
1816 -	302,211 - -	- - -	- - -	- - -	302,211 - -	20,517 12 6	- - -	20,517 12 6	6,550 18 6	- - -	6,550 18 6	1816	
1817 -	352,404 - -	4,420 - -	- - -	110,949 4 10	463,333 4 10	33,213 18 -	- - -	33,213 18 -	7,804 5 -	- - -	7,804 5 -	1817	
31 January 1817 to 5 January 1818	873,430 - -	1,300 - -	33,847 1 9	907,277 1 9	69,852 18 -	- - -	- - -	69,852 18 -	6,616 9 -	- - -	6,616 9 -	1818	
1819 -	571,761 - -	1,260 - -	32,851 16 1	604,612 16 1	48,464 14 -	- - -	- - -	48,464 14 -	7,518 13 6	- - -	7,518 13 6	1819	
1820 -	382,240 - -	779 - -	20,498 15 5	402,648 15 5	31,721 1 -	- - -	- - -	31,721 1 -	9,882 15 6	- - -	9,882 15 6	1820	
1821 -	596,986 - -	712 - -	18,569 15 5	573,565 15 5	42,444 19 6	- - -	- - -	42,444 19 6	10,719 19 6	- - -	10,719 19 6	1821	
1822 -	532,123 - -	1,366 - -	34,645 2 8	566,778 2 8	44,618 3 6	- - -	- - -	44,618 3 6	16,653 12 -	- - -	16,653 12 -	1822	
1823 -	958,916 14 -	1,201 - -	30,623 8 -	989,540 2 -	79,352 15 -	- - -	- - -	79,352 15 -	17,148 19 6	- - -	17,148 19 6	1823	
1824 -	758,892 - -	9,006 - -	237,827 - 11	996,719 - 11	71,851 18 6	- - -	- - -	71,851 18 6	25,386 11 6	- - -	25,386 11 6	1824	
1825 -	539,174 - -	5,152 14 -	126,665 11 7	665,839 11 7	41,974 12 -	14,300 - -	- - -	56,274 12 -	23,117 9 -	- - -	23,117 9 -	1825	
1826 -	556,769 - -	619 - -	15,432 17 1	571,821 17 1	41,537 5 -	10,400 - -	- - -	51,937 5 -	26,083 8 6	14,300 - -	40,383 8 6	1826	
1827 -	653,603 - -	904 - -	22,495 8 1	675,628 8 1	53,717 16 -	10,100 - -	- - -	63,817 16 -	18,412 5 6	10,400 - -	28,812 5 6	1827	
1828 -	640,852 - -	832 - -	19,079 6 9	659,931 6 9	54,617 19 -	8,300 - -	- - -	62,917 19 -	26,331 12 -	10,100 - -	36,431 12 -	1828	
1829 -	441,275 - -	368 - -	8,439 19 4	452,714 19 4	37,252 14 -	11,300 - -	- - -	48,552 14 -	22,811 13 6	8,300 - -	31,111 13 6	1829	
1830 -	1,432,176 - -	128,373 - -	2,635,024 7 -	4,067,200 7 -	18,888 18 6	206,693 10 6	6	225,582 10 6	32,757 5 6	11,300 - -	44,057 5 6	1830	
1831 -	873,477 19 1	11,561 - -	1,334,767 19 1	10,071,861 19 1	84,248 10 6	584,620 14 6	6	668,869 5 6	32,946 14 -	8,100 - -	41,046 14 -	1831	
1832 -	499,192 - -	- - -	113,051 9 9	612,243 9 9	78,334 - 6	7,587 11 6	6	85,921 12 -	29,206 - 6	7,300 - -	36,506 - 6	1832	
1833 -	1,363,539 - -	- - -	13,151 3 3	1,376,690 3 3	43,838 - 6	101,596 5 6	6	145,434 14 -	44,798 12 6	6,200 - -	50,998 12 6	1833	
1834 -	1,620,109 - -	- - -	- - -	1,520,109 - -	110,250 11 -	95,314 10 -	6	205,564 10 -	37,024 3 -	7,900 - -	45,524 3 -	1834	
1835 -	6,500,169 - -	- - -	- - -	6,500,169 - -	195,639 9 6	317,140 15 -	6	512,780 15 -	74,268 8 6	6,300 - -	80,568 8 6	1835	
1836 -	1,220,118 - -	- - -	- - -	1,220,118 - -	37,582 17 -	83,634 15 6	6	121,217 12 6	55,444 5 -	4,000 - -	59,444 5 -	1836	
1837 -	1,073,119 - -	- - -	- - -	1,073,119 - -	49,337 4 6	57,475 16 -	6	106,812 - 6	68,740 6 -	9,000 - -	77,740 6 -	1837	
1838 -	519,975 - -	- - -	- - -	519,975 - -	44,527 13 6	2,814 10 -	- - -	47,342 3 6	63,376 18 6	2,900 - -	66,276 18 6	1838	
1839 -	1,435,939 - -	36 - -	598 12 10	1,436,537 12 10	48,689 6 6	94,420 16 -	6	143,110 2 6	52,353 5 6	- - -	52,353 5 6	1839	
1840 -	565,617 - -	- - -	- - -	565,617 - -	49,820 5 -	749 11 -	- - -	50,569 16 -	43,205 15 -	318 16 -	43,524 11 -	1840	
1841 -	587,612 - -	- - -	- - -	587,612 - -	50,431 10 -	1,381 3 -	- - -	51,812 13 -	50,908 5 -	186,482 1 -	237,390 6 -	1841	
1842 -	534,500 - -	- - -	- - -	534,500 - -	45,736 1 6	1,004 6 6	6	46,740 8 -	62,815 6 6	835 18 -	63,651 4 6	1842	

1843	624,988	-	-	47,870	19	6	1,512	17	-	49,413	16	6	62,289	19	6	93,287	7	6	155,577	7	-	1843								
1844	887,129	-	-	82,741	1	6	5,486	8	6	88,227	10	-	67,044	6	6	86,152	19	6	153,197	5	6	1844								
1845	2,047,777	-	-	168,815	11	6	71,595	1	6	240,410	13	-	51,314	8	6	38,161	8	6	139,475	17	-	1845								
1846	886,882	-	-	70,199	3	-	1,239	2	6	71,438	5	6	66,772	7	-	61,871	11	-	128,559	18	-	1846								
1847	701,083	16	3	62,341	10	6	1,183	-	6	63,524	11	-	44,818	8	-	54,262	13	-	99,081	1	-	1847								
1848	462,824	2	5	36,586	16	6	884	1	-	37,470	17	6	120,115	14	-	2,431	-	-	122,546	14	-	1848								
1849	491,476	18	4	50,776	6	6	192	3	-	40,968	9	6	51,714	18	6	92,194	15	6	143,909	14	-	1849								
1850	690,283	11	3	57,484	14	6	1,475	3	-	58,959	17	6	42,117	10	-	4,337	6	6	46,454	16	6	1850								
1851	1,323,820	17	5	119,463	10	-	2,075	13	6	121,539	3	6	41,725	16	-	23,284	12	-	65,010	8	-	1851								
1852	891,641	9	9	61,096	9	6	2,484	19	-	63,581	8	6	54,834	15	-	1,076	9	-	55,911	4	-	1852								
1853	1,474,384	17	8	128,998	4	6	4,434	15	6	133,433	-	6	55,892	13	-	1,895	17	6	57,788	10	6	1853								
1854	725,548	19	11	60,923	8	6	3,254	12	-	64,178	-	6	57,247	6	6	843	12	6	58,090	19	-	1854								
1855	596,592	19	6	47,003	1	-	745	12	6	47,748	13	6	67,964	-	-	815	10	-	68,779	10	-	1855								
5 January 1855 to 31 March 1856	1,084,351	18	3	62,165	13	-	31,155	5	6	93,320	18	6	72,269	18	-	8,188	4	-	80,458	2	-	5 January to 31 March 1856								
1857	743,412	3	5	54,045	3	-	7,149	10	6	61,194	13	6	54,311	3	-	1,311	18	-	55,623	1	-	1857								
1858	669,421	4	3	61,818	14	6	689	13	6	61,708	8	-	56,603	17	-	1,228	5	6	57,832	2	6	1858								
1859	858,995	3	11	70,333	13	-	1,558	15	6	71,892	8	6	54,660	1	-	178	16	6	54,838	17	6	1859								
1860	700,372	12	11	63,943	17	6	1,651	15	-	65,395	12	6	61,470	1	-	688,931	9	-	700,401	10	-	1860								
1861	662,179	6	11	57,214	3	6	2,184	6	6	59,428	10	-	77,703	6	-	218,219	9	-	285,922	15	-	1861								
1862	676,442	5	7	54,929	10	6	598	14	-	54,928	4	6	61,281	14	-	1,497	3	6	62,778	17	6	1862								
1863	736,750	17	7	62,915	5	6	613	2	6	63,528	8	-	70,953	10	-	1,305	4	6	72,258	14	6	1863								
1864	619,433	19	7	52,418	10	-	631	12	-	53,050	2	-	61,544	6	2	687	3	-	62,231	9	2	1864								
1865	462,549	9	6	40,820	18	6	205	6	-	41,026	4	6	59,080	10	8	2,658	7	-	68,081	12	8	1865								
1866	741,957	5	1	65,866	16	2	2,170	15	-	68,037	11	2	-	-	-	19,310	5	-	78,390	15	8	1866								
£.	57,262,588	15	1	166,389	14	6	4,813,445	17	10	62,076,034	12	11	3,356,548	7	2	1,754,336	10	6	5,110,834	17	8	2,365,821	9	-	1,697,784	2	6	4,063,605	11	6

... of V_{core} are not included in this return:—

ities for Terms of Years are not included in this Record.

Annuities expiring 5 April 1985, viz:—

(7000-000-91) Jan of 16,000,000.

Per Act 18 Vict. c. 18 (Loan of 10,000, &c.)
 Per Acts 23-4 Vict. c. 109, &c. (Fortifications)

Per Acts 23-4 Vict. c. 103, s. 6.
Per Acts 26 Vict. c. 14, and 26 Vict. c. 25, (Savings' Banks)

Act 55 96 Vict. c. 39, expiring 4 August 1908

TOTAL - - - £.

335,115 7 3

TOTAL - - - £.

335,115 7 3

TOTAL - - - £.

335,115 7 3

TOTAL - - - £.

335,115 7 3

A. Y. Spearman, Comptroller General.

TERMINABLE ANNUITIES.

RETURN showing the Amounts of CAPITAL
Stock and other SECURITIES, with equivalent
Amount of Stock for such Securities, Cancelled
in each Year from 1808 to 1866, in respect of
ANNUITIES Granted for Lives and for Terms
of Years; and, the Amounts of such ANNUITIES
Granted and Expired in each Year during the
same Period.

(*Mr. Childers.*)

*Ordered, by The House of Commons, to be Printed,
8 June 1866.*

ACCOUNT BOOKS (PUBLIC DEPARTMENTS).

RETURN to an Order of the Honourable The House of Commons,
dated 26 June 1866 ;—for,

COPY “ of a TREASURY MINUTE, dated the 22nd day of June 1866, appointing a Committee for the Preparation of Account Books to be kept in the Public Departments, with a view to the Appropriation Audit.”

Treasury Chambers, }
26 June 1866. }

HUGH C. E. CHILDERS.

TREASURY MINUTE, dated 22 June 1866.

My Lords have before them the “ Exchequer and Audit Departments” Bill, which awaits the Royal Assent.

It now becomes necessary to adopt, without loss of time, such steps as will enable the auditors, as well as the several accounting departments, to make those preparatory arrangements which appear to my Lords to be necessary for the performance of the duties which will devolve upon them under the provisions of the Bill.

The duty for which it is more immediately necessary to provide, is that which is assigned to this Board under the 23d clause of the Bill, viz., that of devising the plans of account books which must be established in the several departments, under the authority of an Order in Council, in order to exhibit, in a convenient form, the appropriation of each vote ; and to frame such further instructions for the guidance of the departments as may be necessary for carrying into effect the provisions of the Bill for rendering to the auditors the Appropriation Accounts, which are to be submitted annually to the House of Commons.

Although this duty is assigned by the Bill solely to this Board, my Lords are of opinion that great practical advantages will result from associating with the Treasury officer to be employed on it, the officer of the Audit Office who has had the largest experience in the examination of the Appropriation Accounts rendered to that department, under the provisions of existing Acts ; and they consider that much valuable time and labour will be saved if the arrangements referred to are made with express reference to the requirements of those who will have to prepare the Appropriation Accounts, as well as of those who will have to examine them : and my Lords consider that these objects will be best secured by assigning the duty of preparing the plans and regulations for keeping and rendering for audit the several departmental accounts, as a joint duty, to officers to be selected from the two departments upon which the responsibility for the practical working of the new arrangements will, under the provisions of the Bill, chiefly devolve.

My Lords will be prepared at the proper time to take into their consideration such a revision of the establishment of the Audit Office as the future Comptroller and Auditor General (in whom the assignment of duties to the officers of his department will rest) may think fit to propose for their consideration ; but they assume that the business of checking and reporting upon all the Appropriation Accounts, to which the provisions of the Bill apply, must be placed under uniform direction.

It only remains for my Lords to nominate the Committee to be employed in devising the plans of account books, and the regulations for keeping them, which, by the 23d clause of the Bill, are to be adopted under the sanction of an Order in Council. They are therefore pleased to appoint, as a Committee for this duty, Mr. W. G. Anderson, the principal clerk of the Finance Division of this office,

and Mr. Charles Vine, the Inspector of Naval and Military Accounts at the Audit Office ; and my Lords desire that they will commence their inquiries as soon as they conveniently can, and that they will report, from time to time, for the directions of this Board, the recommendations they may have to submit for giving effect to the provisions of the Act.

It will be also the duty of the Committee, in the course of their inquiry, to direct the attention of this Board to any improvements which may occur to them, as proper to be made in the classification of the annual Estimates for Miscellaneous Civil Services ; and in reference to this point, my Lords are of opinion that in lieu of the present division of these estimates into seven classes of subjects, it will be more convenient, not only for the previous discussion of the estimates in the House of Commons, but also for the preparation and examination of the Appropriation Accounts of the actual expenditure of the votes, that the services conducted under the responsibility of distinct departments of the Government should be, as far as possible, grouped together in a distinct series of votes.

Acquaint the Committee that my Lords will be prepared to give them such assistance as they may require to enable them to perform the duty entrusted to them.

Transmit copy of this Minute to the Commissioners of Audit, and request that arrangements may be made for placing Mr. Vine's services at the disposal of this Board for the purpose explained in this Minute.

Transmit copy also to the several departments, from time to time, as the Committee may suggest, and request that they will nominate some gentleman to act with the Committee in making these preparatory arrangements, so far as they relate to their respective departments ; and, moreover, that they will give the Committee every facility they may require to enable them to execute the duty to which my Lords have appointed them.

Let a copy of this Minute be laid before Parliament.

ACCOUNT BOOKS (PUBLIC DEPARTMENTS).

COPY of a TREASURY MINUTE, dated the 22nd day of June 1866, appointing a Committee for the Preparation of Account Books to be kept in the Public Departments, with a view to the Appropriation Audit.

(*Mr. Childers.*)

*Ordered, by The House of Commons, to be Printed,
26 June 1866.*

187

BANK OF ENGLAND.

AN ACCOUNT of the AMOUNT of all EXCHEQUER BILLS, or TREASURY BILLS, and other GOVERNMENT SECURITIES, which have been purchased by the Governor and Company of the Bank of England, or on which any Sum or Sums have been lent or advanced for the Public Service by the Governor and Company of the said Bank, in the Year ending 5th January 1866, showing what Amount of such Bills, before the making up of this Account, has been paid off and discharged, and the Amount of such Exchequer Bills, or Treasury Bills, or other Government Securities, which was in the hands of the Governor and Company of the said Bank on the 5th January 1866 aforesaid;—pursuant to 59 Geo. 3, c. 76.

AN ACCOUNT of the AMOUNT of BALANCES of SUMS issued for the Payment of DIVIDENDS due and not demanded, and for the Payment of LOTTERY PRIZES or BENEFITS which had not been claimed, and which remained in the hands of the Governor and Company of the Bank of England on the undermentioned days, being those next before the Issue from the Exchequer of Money for the Payment of Dividends on account of the National Debt for each of the Four preceding Quarters respectively;—pursuant to 48 Geo. 3, c. 4.

AN ACCOUNT of the RECEIPT and EXPENDITURE of £. 2,673,962. 6. 9. in One Year, from 31st December 1864 to 31st December 1865, by the COMMISSIONERS, appointed by Act 26 Geo. 3, for the REDUCTION of the NATIONAL DEBT.

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(Presented pursuant to Acts 26, 48 & 59 Geo. 3.)

Ordered, by The House of Commons, to be Printed.
16 February 1866.

AN ACCOUNT of the AMOUNT of all EXCHEQUER BILLS, or TREASURY BILLS, and other GOVERNMENT SECURITIES, which have been purchased by the Governor and Company of the Bank of England, or on which any Sum or Sums have been lent or advanced for the Public Service by the Governor and Company of the said Bank, in the Year ending 5th January 1866; showing what Amount of such Bills, before the making up of this Account, has been paid off and discharged, and the Amount of such Exchequer Bills, or Treasury Bills, or other Government Securities, which was in the hands of the Governor and Company of the said Bank on the 5th January 1866 aforesaid;—pursuant to 59 Geo. 3, c. 76.

	Amount purchased, or on which any Sums have been advanced, in the Year ending 5 January 1866.	Amount paid off or discharged, in the Year ending 5 January 1866.	Amount undischarged in the hands of the Governor and Company of the Bank of England in the Year ending 5 January 1866.
	£. s. d.	£. s. d.	£. s. d.
On the growing Produce of the Consolidated Fund, in the Quarter ending 31st March 1865, per 57 Geo. 3, c. 48, advanced - - }	1,951,840 5 5	1,951,840 5 5	- - - nil.
On the growing Produce of the Consolidated Fund, in the Quarter ending 30th June 1865, per 57 Geo. 3, c. 48, advanced - - }	298,714 11 -	298,714 11 -	- - - nil.
On the growing Produce of the Consolidated Fund, in the Quarter ending 30th September 1865, per 57 Geo. 3, c. 48, advanced - }	1,269,873 1 2	1,269,873 1 2	- - - nil.
On the growing Produce of the Consolidated Fund, in the Quarter ending 31st December 1865, per 57 Geo. 3, c. 48, advanced - }	3,013,224 12 3	3,013,224 12 3	- - - nil.
Bank of England, } 5 February 1866. }			G. E. Gray, Accountant General.

AN ACCOUNT of the AMOUNT of BALANCES of SUMS issued for the Payment of DIVIDENDS due and not demanded, and for the Payment of LOTTERY PRIZES or BENEFITS which had not been claimed, and which remained in the hands of the Governor and Company of the Bank of England on the undermentioned Days, being those next before the Issue from the Exchequer of Money for the Payment of Dividends on account of the National Debt, for each of the Four preceding Quarters respectively;—pursuant to 48 Geo. 3, c. 4.

On 5th April 1865:		£. s. d.
Dividends due and not demanded - - - - -	- - - - -	1,011,677 7 8
Advanced to Government, pursuant to 31 & 48 Geo. 3 - - - - -	- - - - -	876,739 - 9
Remained in the hands of the Bank - - - £.	- - - £.	134,938 6 11
On 5th July 1865:		
Dividends due and not demanded - - - - -	- - - - -	954,876 4 5
Advanced to Government, pursuant to 31 & 48 Geo. 3 - - - - -	- - - - -	876,739 - 9
Remained in the hands of the Bank - - - £.	- - - £.	78,137 3 8
On 10th October 1865:		
Dividends due and not demanded - - - - -	- - - - -	927,264 9 4
Advanced to Government, pursuant to 31 & 48 Geo. 3 - - - - -	- - - - -	876,739 - 9
Remained in the hands of the Bank - - - £.	- - - £.	50,525 8 7
On 5th January 1866:		
Dividends due and not demanded - - - - -	- - - - -	941,984 2 4
Advanced to Government, pursuant to 31 & 48 Geo. 3 - - - - -	- - - - -	876,739 - 9
Remained in the hands of the Bank - - - £.	- - - £.	65,245 1 7
Bank of England, } 5 February 1866. }		G. E. Gray, Accountant General.

AN ACCOUNT of the RECEIPT and EXPENDITURE of £. 2,673,962. 6. 9. in One Year, from 31st December 1864 to 31st December 1865, by the COMMISSIONERS, appointed by Act 26 Geo. 3, for the REDUCTION of the NATIONAL DEBT.

Drs.			The said COMMISSIONERS in Account with the GOVERNOR and COMPANY of the BANK OF ENGLAND.			Crs.		
1865 :	£.	s. d.	£.	s. d.	1865 :	£.	s. d.	
To Cash paid for 676,609 14 1			597,346 9 9		By Cash received at sundry times from the Exchequer, per Act 10 Geo. 4, c. 27 - - - -	2,639,405 2 3		
Ditto - 31,174 3 7			27,650 9 11		January - - - { By Cash received for Six Months' Interest, due 5th January 1865, on £. 493,933. 7. 2. Consols, per Act 4 Geo. 4, c. 19 - - -	7,409 - -		
Ditto - 7,684 16 6			6,906 14 7		April - - - { By Cash received for Six Months' Interest, due 5th April 1865, on £. 385,427. 0. 2. Reduced -	5,778 14 1		
Ditto - 884,200 10 4			779,245 7 5		By Cash received for Six Months' Interest, due 5th April 1865 on £. 34,838. 14. 5. New £. 3 per Cent. Annuities, per Act 4 Geo. 4, c. 19 - - - -	522 11 7		
£. 1,599,669 10 6					July - - - { By Cash received from the Exchequer, per Act 16 & 17 Vict. c. 23	6,906 14 7		
Ditto £. 1,251,514 11 - Exchequer Bills -			1,262,813 5 1		By Cash received for Six Months' Interest due 5th July 1865, on £. 493,933. 7. 2. Consols, per Act 4 Geo. 4, c. 19 - - -	7,409 - -		
					October - - - { By Cash received for Six Months' Interest, due 10th October 1865, on £. 400,575. 12. 4. Reduced -	6,008 12 8		
					By Cash received for Six Months' Interest, due 10th October 1865, on £. 34,838. 14. 5. New £. 3 per Cent. Annuities, per Act 4 Geo. 4, c. 19 - - - -	522 11 7		
			£. 2,673,962 6 9			£. 2,673,962 6 9		

By Cash to be received and applied in the Quarter between 1st January and 31st March 1866 :—

From the Exchequer, being a quarterly issue - - - - -	£.	s. d.
For Six Months' Interest on £. 493,933. 7. 2. Consols (per Act 4 Geo. 4, c. 19), due 5th January 1866 - - - - -	630,142 1 8	
	7,409 - -	
	£. 637,551 1 8	

Bank of England, 14 February 1866. W. Miller, Chief Cashier.

BANK OF ENGLAND.

ANNUAL ACCOUNTS of EXCHEQUER BILLS,
&c. Purchased; BALANCES of SUMS issued for
DIVIDENDS; and ACCOUNT of SUMS Received
and Expended by the COMMISSIONERS for the
REDUCTION of the NATIONAL DEBT.

(Presented pursuant to Acts 28, 48 & 59 Geo. 3.)

*Ordered, by The House of Commons, to be Printed,
16 February 1866.*

C O P Y

OF A

LETTER from the GOVERNOR and DEPUTY-GOVERNOR of the BANK of ENGLAND to the FIRST LORD OF THE TREASURY and the CHANCELLOR OF THE EXCHEQUER, respecting the ENLARGEMENT of their ISSUES beyond the Limit fixed by the Bank Act of 1844.

Presented to both Houses of Parliament by Command of Her Majesty.

From the GOVERNOR and DEPUTY-GOVERNOR of the BANK of ENGLAND to the CHANCELLOR of the EXCHEQUER.

SIR,

London, May 11, 1866.

WE consider it to be our duty to lay before the Government the facts relating to the extraordinary demands which have been made upon the Bank of England to-day in consequence of the failure of Messrs. Overend, Gurney, and Co.

We have advanced to the bankers, bill brokers, and merchants in London during the day upwards of Four millions sterling upon the security of Government Stocks and Bills of Exchange, an unprecedented sum to lend in one day, and which therefore we suppose would be sufficient to meet all their requirements; although the proportion of this sum which may have been sent to the country must materially affect the question.

We commenced this morning with a reserve of 5,727,000*l.*, which have been drawn upon so largely, that we cannot calculate upon having much more than 3,000,000*l.* this evening, making a fair allowance for what may be remaining at the Branches.

We have not refused any legitimate application for assistance, and unless the money taken from the Bank is entirely withdrawn from circulation, there is no reason to suppose that this reserve is insufficient.

We have the honour to be,

Sir,

To the Right Hon. W. E. Gladstone, M.P.,
Chancellor of the Exchequer,
&c. &c. &c.

Your most obedient Servants,
H. L. HOLLAND, Governor.
T. N. HUNT, Deputy-Governor.

From EARL RUSSELL and the CHANCELLOR of the EXCHEQUER to the GOVERNOR and DEPUTY-GOVERNOR of the BANK of ENGLAND.

GENTLEMEN,

Downing Street, May 11, 1866.

WE have the honour to acknowledge the receipt of your letter of this day to the Chancellor of the Exchequer, in which you state the course of action at the Bank of England under the circumstances of sudden anxiety which have arisen since the stoppage of Messrs. Overend, Gurney, and Co. (Limited) yesterday.

We learn with regret that the Bank Reserve, which stood so recently as last night at a sum of about Five millions and three-quarters, has been reduced in a single day, by the liberal answer of the Bank to the demands of commerce during the hours of business, and by its just anxiety to avert disaster, to little more than one-half of that amount, or a sum (actual for London, and estimated for the Branches) not greatly exceeding Three millions. The accounts and representations which have reached Her Majesty's Government during the day exhibit the state of things in the City as one of extraordinary distress and apprehension. Indeed, Deputations composed of persons of the greatest weight and influence, and representing alike the Private and the Joint Stock Banks of London, have presented themselves in Downing Street, and have urged with unanimity and with earnestness the necessity of some intervention on the part of the State to allay the anxiety which prevails, and which appears to have amounted, through great part of the day, to absolute panic.

36627

There are some important points in which the present crisis differs from those of 1847 and 1857. Those periods were periods of mercantile distress, but the vital consideration of banking credit does not appear to have been involved in them as it is in the present crisis. Again, the course of affairs was then comparatively slow and measured, whereas the shock has in this instance arrived with an intense rapidity, and the opportunity for deliberation is narrowed in proportion. Lastly, the reserve of the Bank of England has suffered a diminution without precedent relatively to the time in which it has been brought about, and, in view especially of this circumstance, Her Majesty's Government cannot doubt that it is their duty to adopt without delay the measures which seem to them best calculated to compose the public mind, and to avert the calamities which may threaten trade and industry.

If, then, the Directors of the Bank of England, proceeding upon the prudent rules of action by which their administration is usually governed, shall find that, in order to meet the wants of legitimate commerce, it is requisite to extend their discounts and advances upon approved securities, so as to require issues of notes beyond the limit fixed by law, Her Majesty's Government recommend that this necessity should be met immediately upon its occurrence, and in that event they will not fail to make application to Parliament for its sanction.

No such discount or advance, however, should be granted at a rate of interest less than 10 per cent., and Her Majesty's Government reserve it to themselves to recommend, if they should see fit, the imposition of a higher rate.

After deduction, by the Bank, of whatever it may consider to be a fair charge for its risk, expense, and trouble, the profits of these advances will accrue to the public.

We have the honour to be,

Gentlemen,

Your obedient Servants,

RUSSELL.

W. E. GLADSTONE.

To the Governor and Deputy-Governor
of the Bank of England.

The GOVERNOR and DEPUTY-GOVERNOR of the BANK OF ENGLAND to EARL RUSSELL and the
CHANCELLOR of the EXCHEQUER.

MY LORD AND SIR,

Bank of England, E.C., May 12, 1866.

HAVING laid before the Court of Directors the letter received from you yesterday, with respect to a further issue of notes, if necessary, beyond the limit fixed by the Act of 1844, we have now the honour to enclose a copy of the resolutions of the Court thereupon.

We have the honour to be,

My Lord and Sir,

Your most obedient Servants,

H. L. HOLLAND, Governor.

THOS. N. HUNT, Deputy-Governor.

To the Right Hon. Earl Russell,
and

The Right Hon. W. E. Gladstone, M.P.,
&c. &c. &c.

At a COURT of DIRECTORS at the BANK on Saturday, the 12th May 1866,

RESOLVED,

THAT the Governors be requested to inform the First Lord of the Treasury and the Chancellor of the Exchequer that the Court is prepared to act in conformity with the letter addressed to them yesterday.

RESOLVED,

THAT the minimum rate of discount on bills not having more than 95 days to run be raised from 9 to 10 per cent.

HAMMOND CHUBB,
Secretary.

BANK OF ENGLAND.

C O P Y

OF A

LETTER from the GOVERNOR and DEPUTY-
GOVERNOR OF THE BANK of ENGLAND to the
FIRST LORD OF THE TREASURY and the
CHANCELLOR of the EXCHEQUER, respecting
the ENLARGEMENT of their ISSUES beyond
the Limit fixed by the Bank Act of 1844.

Presented to both Houses of Parliament by Command
of Her Majesty.



LONDON:
Printed by GEORGE E. KYLE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

BANK NOTES.

RETURN to an Order of the Honourable The House of Commons,
dated 19 February 1866;—for,

RETURN “of the BANK NOTES issued by the Issue Department of the Bank of England in each Week, from the 11th day of April 1860, to the 17th day of February 1866, inclusive, showing the Amount Remaining in the Banking Department in each Week, and the Denomination and Amount of the Notes in the hands of the Public:”

“And, WEEKLY RETURN, for the same Periods, of the NOTES issued by the Issue Department, with the Securities and Bullion held against them (in continuation of Parliamentary Paper, No. 221, of Session 1860).”

(Mr. Alderman Salomons.)

*Ordered, by The House of Commons, to be Printed,
12 March 1866.*

RETURN of the BANK NOTES issued by the Issue Department of the Bank of England in each Week, from the 11th day of April 1860, to the 17th day of February 1866, inclusive, showing the Amount remaining in the Banking Department in each Week, and the Denomination and Amount of the Notes in the hands of the Public; and, WEEKLY RETURN, for the same Periods, of the NOTES issued by the Issue Department, with the Securities and Bullion held against them (in continuation of Parliamentary Paper, No. 221, of Session 1860).

Week ending	£. 5 Notes.	£. 10 Notes.	£. 20 to £. 100 Notes.	£. 200 to £. 500 Notes.	£. 1,000 Notes.	Notes held by the Public.	Notes held by the Bank.	Total Issue.	Securities.	Bullion.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1860 : April - 11	7,340,000	4,413,000	6,536,000	1,593,000	3,585,000	23,467,000	4,922,000	28,389,000	14,475,000	13,914,000
" - 18	7,346,000	4,408,000	6,525,000	1,563,000	1,975,000	21,817,000	6,548,000	28,365,000	14,475,000	13,890,000
" - 25	7,296,000	4,401,000	6,464,000	1,569,000	1,905,000	21,635,000	6,814,000	28,449,000	14,475,000	13,974,000
May - 2	7,329,000	4,439,000	6,708,000	1,643,000	2,108,000	22,227,000	6,397,000	28,594,000	14,475,000	14,119,000
" - 9	7,249,000	4,379,000	6,463,000	1,567,000	2,223,000	21,881,000	7,183,000	29,064,000	14,475,000	14,589,000
" - 16	7,214,000	4,380,000	6,408,000	1,550,000	2,033,000	21,605,000	7,623,000	29,228,000	14,475,000	14,733,000
" - 23	7,166,000	4,338,000	6,273,000	1,478,000	1,968,000	21,223,000	8,346,000	29,569,000	14,475,000	15,094,000
" - 30	7,141,000	4,336,000	6,365,000	1,627,000	1,978,000	21,448,000	8,173,000	29,621,000	14,475,000	15,146,000
June - 6	7,096,000	4,286,000	6,374,000	1,573,000	1,939,000	21,268,000	8,388,000	29,656,000	14,475,000	15,181,000
" - 13	6,969,000	4,232,000	6,241,000	1,547,000	1,979,000	20,968,000	8,942,000	29,910,000	14,475,000	15,435,000
" - 20	6,875,000	4,216,000	6,220,000	1,479,000	2,037,000	20,827,000	9,324,000	30,151,000	14,475,000	15,676,000
" - 27	6,937,000	4,249,000	6,258,000	1,467,000	2,049,000	20,960,000	9,266,000	30,246,000	14,475,000	15,770,000
July - 4	7,255,000	4,410,000	6,607,000	1,643,000	2,047,000	21,962,000	8,255,000	30,237,000	14,475,000	15,752,000
" - 11	7,381,000	4,461,000	6,488,000	1,513,000	2,061,000	21,904,000	8,034,000	29,938,000	14,475,000	15,463,000
" - 18	7,429,000	4,494,000	6,529,000	1,696,000	2,028,000	22,176,000	7,535,000	29,711,000	14,475,000	15,236,000
" - 25	7,376,000	4,466,000	6,425,000	1,589,000	2,262,000	22,118,000	7,496,000	29,614,000	14,475,000	15,139,000
August - 1	7,387,000	4,468,000	6,542,000	1,655,000	2,017,000	22,069,000	7,427,000	29,496,000	14,475,000	15,021,000
" - 8	7,347,000	4,449,000	6,453,000	1,435,000	2,023,000	21,707,000	7,602,000	29,309,000	14,475,000	14,834,000
" - 15	7,283,000	4,419,000	6,431,000	1,470,000	1,968,000	21,572,000	7,709,000	29,282,000	14,475,000	14,807,000
" - 22	7,191,000	4,362,000	6,312,000	1,586,000	1,960,000	21,361,000	8,062,000	29,423,000	14,475,000	14,948,000
" - 29	7,154,000	4,335,000	6,225,000	1,440,000	1,987,000	21,141,000	8,448,000	29,589,000	14,475,000	15,114,000
September - 5	7,137,000	4,332,000	6,361,000	1,517,000	2,083,000	21,430,000	8,484,000	29,914,000	14,475,000	15,439,000
" - 12	7,084,000	4,277,000	6,188,000	1,592,000	1,883,000	20,804,000	9,147,000	29,951,000	14,475,000	15,476,000
" - 19	6,991,000	4,244,000	6,236,000	1,506,000	1,880,000	20,837,000	9,216,000	30,073,000	14,475,000	15,399,000
" - 26	6,955,000	4,216,000	6,197,000	1,441,000	2,014,000	20,823,000	9,134,000	29,957,000	14,475,000	15,482,000
October - 3	7,325,000	4,395,000	6,609,000	1,639,000	1,985,000	21,953,000	7,689,000	29,642,000	14,475,000	15,167,000
" - 10	7,365,000	4,361,000	6,397,000	1,461,000	1,769,000	21,353,000	7,809,000	29,162,000	14,475,000	14,687,000
" - 17	7,388,000	4,408,000	6,480,000	1,554,000	1,955,000	21,785,000	6,503,000	28,288,000	14,475,000	13,813,000
" - 24	7,267,000	4,346,000	6,334,000	1,557,000	1,943,000	21,447,000	6,719,000	28,166,000	14,475,000	13,691,000
" - 31	7,164,000	4,300,000	6,424,000	1,535,000	2,061,000	21,504,000	6,359,000	27,863,000	14,475,000	13,388,000
November - 7	7,089,000	4,237,000	6,392,000	1,524,000	1,964,000	21,206,000	6,429,000	27,635,000	14,475,000	13,160,000
" - 14	6,921,000	4,140,000	6,184,000	1,468,000	1,946,000	20,639,000	6,392,000	26,998,000	14,475,000	12,523,000
" - 21	6,797,000	4,097,000	6,065,000	1,448,000	1,991,000	20,398,000	6,613,000	27,011,000	14,475,000	12,536,000
" - 28	6,681,000	4,021,000	5,924,000	1,391,000	1,884,000	19,900,000	7,637,000	27,537,000	14,475,000	13,062,000

December	5	6,635,000	4,015,000	6,101,000	1,490,000	1,966,000	20,207,000	7,198,000	27,405,000	14,475,000	12,930,000
"	12	6,539,000	3,972,000	5,969,000	1,439,000	2,003,000	19,922,000	7,197,000	27,119,000	14,475,000	12,644,000
"	19	6,444,000	3,928,000	5,884,000	1,489,000	1,953,000	19,698,000	7,347,000	27,045,000	14,475,000	12,570,000
"	26	6,511,000	3,938,000	5,791,000	1,495,000	1,910,000	19,645,000	6,924,000	26,569,000	14,475,000	12,094,000
1861: January	2	6,742,000	4,042,000	6,082,000	1,614,000	2,031,000	20,511,000	5,900,000	26,411,000	14,475,000	11,936,000
"	9	6,817,000	4,093,000	6,104,000	1,431,000	2,009,000	20,454,000	5,518,000	25,972,000	14,475,000	11,497,000
"	16	6,799,000	4,108,000	6,016,000	1,488,000	1,987,000	20,398,000	5,082,000	25,480,000	14,475,000	11,005,000
"	23	6,708,000	4,052,000	5,871,000	1,473,000	1,931,000	20,035,000	5,226,000	25,263,000	14,475,000	10,789,000
"	30	6,613,000	4,015,000	5,963,000	1,476,000	1,899,000	19,936,000	5,332,000	25,318,000	14,475,000	10,843,000
February	6	6,635,000	4,030,000	5,966,000	1,438,000	1,810,000	19,879,000	5,609,000	25,488,000	14,475,000	11,013,000
"	13	6,558,000	4,002,000	5,903,000	1,436,000	1,796,000	19,690,000	5,536,000	25,226,000	14,475,000	10,751,000
"	20	6,428,000	3,951,000	5,828,000	1,335,000	1,976,000	19,518,000	6,046,000	25,564,000	14,475,000	11,089,000
"	27	6,391,000	3,934,000	5,905,000	1,376,000	1,911,000	19,518,000	6,347,000	25,845,000	14,475,000	11,370,000
March	6	6,375,000	3,922,000	5,862,000	1,352,000	1,782,000	19,293,000	6,334,000	25,627,000	14,475,000	11,152,000
"	13	6,271,000	3,867,000	5,729,000	1,318,000	1,860,000	19,055,000	6,894,000	25,919,000	14,475,000	11,444,000
"	20	6,225,000	3,842,000	5,643,000	1,301,000	1,840,000	18,851,000	7,454,000	26,305,000	14,475,000	11,830,000
"	27	6,355,000	3,917,000	5,842,000	1,361,000	1,924,000	19,409,000	6,968,000	26,377,000	14,475,000	11,902,000
April	3	6,648,000	4,044,000	5,971,000	1,403,000	1,758,000	19,824,000	6,844,000	26,668,000	14,475,000	12,193,000
"	10	6,708,000	4,057,000	5,916,000	1,378,000	2,100,000	20,159,000	6,690,000	26,849,000	14,475,000	12,374,000
"	17	6,786,000	4,111,000	6,003,000	1,473,000	1,952,000	20,295,000	6,549,000	26,844,000	14,475,000	12,369,000
"	24	6,696,000	4,095,000	5,960,000	1,413,000	1,875,000	20,039,000	6,764,000	26,803,000	14,475,000	12,328,000
May	1	6,738,000	4,121,000	6,097,000	1,490,000	1,852,000	20,307,000	6,800,000	26,515,000	14,475,000	12,040,000
"	8	6,697,000	4,105,000	6,039,000	1,492,000	1,842,000	20,175,000	6,316,000	26,491,000	14,475,000	12,016,000
"	15	6,688,000	4,125,000	6,033,000	1,418,000	1,779,000	20,043,000	5,978,000	26,021,000	14,475,000	11,546,000
"	22	6,656,000	4,072,000	5,879,000	1,403,000	1,805,000	19,815,000	5,820,000	25,635,000	14,475,000	11,160,000
"	29	6,562,000	3,993,000	5,730,000	1,376,000	1,709,000	19,370,000	6,443,000	25,813,000	14,475,000	11,338,000
June	5	6,577,000	4,025,000	5,983,000	1,462,000	1,818,000	19,865,000	5,680,000	25,545,000	14,475,000	11,070,000
"	12	6,461,000	3,954,000	5,778,000	1,339,000	1,812,000	19,844,000	6,241,000	25,585,000	14,475,000	11,110,000
"	19	6,382,000	3,915,000	5,727,000	1,353,000	1,807,000	19,185,000	6,708,000	25,893,000	14,475,000	11,418,000
"	26	6,435,000	3,936,000	5,757,000	1,296,000	1,781,000	19,205,000	6,949,000	26,154,000	14,475,000	11,679,000
July	3	6,766,000	4,081,000	6,038,000	1,417,000	1,761,000	20,063,000	5,634,000	25,697,000	14,475,000	11,222,000
"	10	6,839,000	4,107,000	5,932,000	1,404,000	1,875,000	20,157,000	5,264,000	25,421,000	14,650,000	10,771,000
"	17	6,861,000	4,141,000	5,899,000	1,436,000	2,111,000	20,448,000	4,914,000	25,362,000	14,650,000	10,712,000
"	24	6,818,000	4,128,000	5,891,000	1,388,000	1,917,000	20,142,000	5,375,000	25,517,000	14,650,000	10,867,000
"	31	6,832,000	4,139,000	5,983,000	1,444,000	1,900,000	20,298,000	5,707,000	26,005,000	14,650,000	11,355,000
August	7	6,873,000	4,154,000	5,955,000	1,365,000	2,000,000	20,347,000	5,785,000	26,132,000	14,650,000	11,481,000
"	14	6,809,000	4,138,000	5,897,000	1,375,000	1,890,000	20,104,000	6,288,000	26,392,000	14,650,000	11,742,000
"	21	6,762,000	4,088,000	5,870,000	1,408,000	1,885,000	20,019,000	6,627,000	26,640,000	14,650,000	11,990,000
"	28	6,687,000	4,053,000	5,815,000	1,351,000	1,848,000	19,754,000	7,138,000	26,892,000	14,650,000	12,242,000
September	4	6,751,000	4,083,000	6,084,000	1,529,000	1,852,000	20,299,000	6,674,000	26,973,000	14,650,000	12,323,000
"	11	6,694,000	4,034,000	5,844,000	1,340,000	1,983,000	19,833,000	7,637,000	27,480,000	14,650,000	12,830,000
"	18	6,637,000	4,005,000	5,867,000	1,384,000	1,943,000	19,836,000	7,987,000	27,823,000	14,650,000	13,173,000
"	25	6,606,000	3,999,000	5,896,000	1,449,000	2,023,000	19,973,000	8,108,000	28,081,000	14,650,000	13,431,000

RETURN RELATING TO BANK NOTES.

Week ending	£. 5 Notes.	£. 10 Notes.	£. 20 to £. 100 Notes.	£. 200 to £. 500 Notes.	£. 1,000 Notes.	Notes held by the Public.	Notes held by the Bank.	Total Issue.	Securities.	Bullion.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1861: October - 2	6,989,000	4,167,000	6,289,000	1,665,000	1,978,000	21,088,000	6,923,000	28,011,000	14,650,000	13,261,000
" - 9	7,017,000	4,172,000	6,174,000	1,592,000	1,937,000	20,932,000	7,096,000	28,028,000	14,650,000	13,378,000
" - 16	7,110,000	4,216,000	6,201,000	1,504,000	2,091,000	21,122,000	6,633,000	27,755,000	14,650,000	13,105,000
" - 23	7,027,000	4,173,000	6,165,000	1,528,000	1,921,000	20,814,000	7,107,000	27,921,000	14,650,000	13,272,000
" - 30	6,966,000	4,168,000	6,214,000	1,574,000	1,980,000	20,902,000	7,180,000	28,082,000	14,650,000	13,432,000
November 6	6,933,000	4,141,000	6,209,000	1,551,000	1,939,000	20,773,000	7,280,000	28,053,000	14,650,000	13,404,000
" - 13	6,855,000	4,096,000	6,096,000	1,598,000	2,084,000	20,730,000	7,477,000	28,207,000	14,650,000	13,557,000
" - 20	6,762,000	4,063,000	6,057,000	1,567,000	2,030,000	20,483,000	8,035,000	28,518,000	14,650,000	13,869,000
" - 27	6,624,000	3,982,000	5,892,000	1,528,000	1,979,000	20,005,000	8,714,000	28,719,000	14,650,000	14,069,000
December 4	6,596,000	3,994,000	6,027,000	1,533,000	1,860,000	20,010,000	8,928,000	28,938,000	14,650,000	14,288,000
" - 11	6,480,000	3,925,000	5,838,000	1,473,000	1,865,000	19,701,000	9,379,000	29,080,000	14,650,000	14,431,000
" - 18	6,358,000	3,871,000	5,770,000	1,455,000	1,988,000	19,442,000	9,984,000	29,426,000	14,650,000	14,776,000
" - 24	6,396,000	3,881,000	5,752,000	1,513,000	2,025,000	19,567,000	10,022,000	29,589,000	14,650,000	14,939,000
1862: January - 1	6,586,000	3,960,000	5,923,000	1,631,000	2,065,000	20,165,000	9,627,000	29,792,000	14,650,000	15,142,000
" - 8	6,716,000	4,019,000	5,989,000	1,586,000	2,044,000	20,354,000	9,505,000	29,859,000	14,650,000	15,209,000
" - 15	6,798,000	4,102,000	6,049,000	1,613,000	2,126,000	20,698,000	9,425,000	30,123,000	14,650,000	15,473,000
" - 22	6,799,000	4,087,000	6,084,000	1,667,000	2,314,000	20,951,000	9,179,000	30,130,000	14,650,000	15,480,000
" - 29	6,720,000	4,042,000	5,956,000	1,619,000	2,124,000	20,471,000	9,563,000	30,034,000	14,650,000	15,384,000
February - 5	6,756,000	4,069,000	6,177,000	1,668,000	2,065,000	20,735,000	9,080,000	29,765,000	14,650,000	15,115,000
" - 12	6,658,000	4,038,000	6,099,000	1,594,000	2,136,000	20,525,000	9,344,000	29,869,000	14,650,000	15,219,000
" - 19	6,576,000	3,983,000	6,007,000	1,618,000	1,941,000	20,130,000	9,527,000	29,657,000	14,650,000	15,007,000
" - 26	6,522,000	3,945,000	6,013,000	1,572,000	1,996,000	20,048,000	9,452,000	29,500,000	14,650,000	14,850,000
March - 5	6,544,000	3,984,000	6,173,000	1,682,000	2,148,000	20,531,000	8,942,000	29,473,000	14,650,000	14,823,000
" - 12	6,466,000	3,941,000	6,024,000	1,602,000	1,981,000	20,014,000	9,773,000	29,787,000	14,650,000	15,137,000
" - 19	6,406,000	3,918,000	5,988,000	1,584,000	1,974,000	19,870,000	10,452,000	30,322,000	14,650,000	15,672,000
" - 26	6,474,000	3,950,000	6,060,000	1,646,000	2,067,000	20,197,000	10,343,000	30,540,000	14,650,000	15,890,000
April - 2	6,813,000	4,074,000	6,270,000	1,682,000	2,188,000	20,825,000	9,787,000	30,612,000	14,650,000	15,962,000
" - 9	6,902,000	4,119,000	6,287,000	1,676,000	2,164,000	21,148,000	9,522,000	30,670,000	14,650,000	16,020,000
" - 16	6,998,000	4,197,000	6,302,000	1,732,000	2,192,000	21,421,000	9,126,000	30,547,000	14,650,000	16,897,000
" - 23	6,952,000	4,163,000	6,229,000	1,632,000	2,048,000	21,024,000	9,931,000	30,955,000	14,650,000	16,305,000
" - 30	6,995,000	4,196,000	6,307,000	1,584,000	2,178,000	21,260,000	9,632,000	30,892,000	14,650,000	16,242,000
May - 7	7,010,000	4,182,000	6,298,000	1,554,000	2,005,000	21,049,000	10,004,000	31,053,000	14,650,000	16,403,000
" - 14	6,936,000	4,175,000	6,235,000	1,587,000	1,922,000	20,888,000	9,809,000	30,697,000	14,650,000	16,047,000
" - 21	6,969,000	4,156,000	6,165,000	1,580,000	2,043,000	20,880,000	9,217,000	30,097,000	14,650,000	15,447,000
" - 28	6,860,000	4,103,000	6,068,000	1,582,000	1,984,000	20,603,000	9,365,000	29,968,000	14,650,000	15,318,000

June	- 4	6,915,000	4,145,000	6,200,000	1,681,000	1,900,000	20,851,000	8,445,000	29,296,000	14,650,000	14,646,000
"	- 11	6,897,000	4,132,000	6,139,000	1,596,000	1,960,000	20,694,000	8,195,000	28,889,000	14,650,000	14,238,000
"	- 18	6,800,000	4,072,000	5,979,000	1,578,000	2,049,000	20,478,000	8,580,000	29,058,000	14,650,000	14,408,000
"	- 25	6,865,000	4,091,000	6,070,000	1,579,000	1,979,000	20,584,000	9,086,000	29,670,000	14,650,000	15,021,000
July	- 2	7,170,000	4,244,000	6,441,000	1,786,000	1,965,000	21,606,000	8,474,000	30,080,000	14,650,000	15,430,000
"	- 9	7,291,000	4,304,000	6,391,000	1,672,000	2,138,000	21,816,000	9,022,000	30,838,000	14,650,000	16,188,000
"	- 16	7,379,000	4,375,000	6,430,000	1,811,000	2,363,000	22,358,000	9,100,000	31,458,000	14,650,000	16,808,000
"	- 23	7,332,000	4,355,000	6,413,000	1,754,000	2,349,000	22,203,000	9,632,000	31,855,000	14,650,000	17,205,000
"	- 30	7,325,000	4,367,000	6,463,000	1,788,000	2,299,000	22,192,000	10,023,000	32,215,000	14,650,000	17,565,000
August	- 6	7,392,000	4,390,000	6,534,000	1,837,000	2,414,000	22,587,000	9,198,000	31,785,000	14,650,000	17,135,000
"	- 13	7,356,000	4,357,000	6,453,000	1,658,000	2,243,000	22,067,000	9,504,000	31,571,000	14,650,000	16,921,000
"	- 20	7,320,000	4,339,000	6,388,000	1,825,000	2,196,000	22,068,000	9,428,000	31,496,000	14,650,000	16,846,000
"	- 27	7,102,000	4,218,000	6,215,000	1,632,000	2,038,000	21,255,000	10,263,000	31,518,000	14,650,000	16,868,000
September	- 3	7,021,000	4,183,000	6,444,000	1,885,000	1,976,000	21,509,000	10,153,000	31,662,000	14,650,000	17,012,000
"	- 10	6,845,000	4,099,000	6,292,000	1,837,000	1,963,000	21,036,000	10,397,000	31,433,000	14,650,000	16,783,000
"	- 17	6,698,000	4,038,000	6,245,000	1,860,000	1,953,000	20,794,000	10,421,000	31,215,000	14,650,000	16,565,000
"	- 24	6,607,000	3,992,000	6,167,000	1,769,000	1,967,000	20,502,000	10,482,000	30,984,000	14,650,000	16,334,000
October	- 1	6,880,000	4,118,000	6,446,000	2,031,000	2,058,000	21,533,000	9,366,000	30,899,000	14,650,000	16,249,000
"	- 8	6,974,000	4,143,000	6,410,000	1,867,000	1,976,000	21,370,000	9,002,000	30,372,000	14,650,000	15,722,000
"	- 15	7,018,000	4,177,000	6,397,000	1,900,000	2,168,000	21,660,000	8,432,000	30,092,000	14,650,000	15,442,000
"	- 22	6,966,000	4,167,000	6,292,000	1,827,000	2,212,000	21,464,000	8,259,000	29,723,000	14,650,000	15,073,000
"	- 29	6,829,000	4,086,000	6,164,000	1,777,000	2,159,000	21,015,000	8,330,000	29,345,000	14,650,000	14,695,000
November	- 5	6,784,000	4,102,000	6,293,000	1,780,000	2,141,000	21,100,000	8,111,000	29,211,000	14,650,000	14,561,000
"	- 12	6,603,000	3,982,000	6,098,000	1,621,000	2,150,000	20,464,000	8,718,000	29,172,000	14,650,000	14,522,000
"	- 19	6,455,000	3,904,000	6,016,000	1,708,000	2,229,000	20,312,000	8,596,000	28,908,000	14,650,000	14,258,000
"	- 26	6,320,000	3,817,000	5,896,000	1,625,000	2,225,000	19,883,000	8,850,000	28,733,000	14,650,000	14,083,000
December	- 3	6,263,000	3,794,000	5,904,000	1,647,000	2,146,000	19,754,000	8,990,000	28,744,000	14,650,000	14,094,000
"	- 10	6,149,000	3,725,000	5,744,000	1,629,000	2,104,000	19,351,000	9,238,000	28,589,000	14,650,000	13,939,000
"	- 17	6,034,000	3,672,000	5,759,000	1,728,000	1,993,000	19,186,000	9,524,000	28,710,000	14,650,000	14,060,000
"	- 24	6,090,000	3,709,000	5,775,000	1,750,000	2,175,000	19,499,000	9,189,000	28,688,000	14,650,000	14,088,000
"	- 31	6,235,000	3,746,000	5,957,000	1,789,000	2,144,000	19,871,000	8,898,000	28,769,000	14,650,000	14,119,000
1863: January	- 7	6,455,000	3,850,000	5,985,000	1,807,000	2,131,000	20,228,000	8,208,000	28,436,000	14,650,000	13,786,000
"	- 14	6,526,000	3,904,000	5,985,000	1,730,000	2,142,000	20,287,000	7,601,000	27,888,000	14,650,000	13,238,000
"	- 21	6,456,000	3,887,000	5,875,000	1,732,000	2,222,000	20,172,000	7,483,000	27,605,000	14,650,000	12,955,000
"	- 28	6,392,000	3,845,000	5,890,000	1,685,000	2,289,000	20,101,000	7,286,000	27,387,000	14,650,000	12,737,000
February	- 4	6,430,000	3,850,000	6,008,000	1,649,000	2,134,000	20,071,000	7,394,000	27,465,000	14,650,000	12,815,000
"	- 11	6,349,000	3,801,000	5,916,000	1,629,000	2,136,000	19,831,000	7,989,000	27,820,000	14,650,000	13,170,000
"	- 18	6,238,000	3,758,000	5,768,000	1,624,000	1,923,000	19,311,000	8,990,000	28,301,000	14,650,000	13,651,000
"	- 25	6,164,000	3,713,000	5,735,000	1,525,000	1,980,000	19,117,000	9,253,000	28,370,000	14,650,000	13,720,000
March	- 4	6,217,000	3,767,000	5,937,000	1,674,000	2,095,000	19,690,000	8,567,000	28,257,000	14,650,000	13,607,000
"	- 11	6,147,000	3,712,000	5,692,000	1,615,000	2,082,000	19,228,000	8,873,000	28,101,000	14,650,000	13,451,000
"	- 18	6,151,000	3,696,000	5,831,000	1,689,000	2,092,000	19,459,000	8,863,000	28,322,000	14,650,000	13,672,000
"	- 25	6,214,000	3,746,000	5,907,000	1,606,000	2,121,000	19,594,000	9,194,000	28,788,000	14,650,000	14,138,000

RETURN RELATING TO BANK NOTES.

RETURN of the Bank Notes issued by the Issue Department of the Bank of England in each Week, from the 11th day of April 1860, to the 17th day of February 1866, inclusive, &c.—*continued*.

Week ending	£. 5 Notes.	£. 10 Notes.	£. 20 to £. 100 Notes.	£. 200 to £. 500 Notes.	£. 1,000 Notes.	Notes held by the Public.	Notes held by the Bank.	Total Issue.	Securities.	Bullion.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1863: April - 1	6,561,000	3,874,000	6,140,000	1,703,000	2,090,000	20,368,000	8,570,000	28,938,000	14,650,000	14,288,000
" - 8	6,712,000	3,924,000	6,114,000	1,754,000	2,197,000	20,701,000	8,069,000	28,770,000	14,650,000	14,120,000
" - 15	6,788,000	3,966,000	6,130,000	1,685,000	2,138,000	20,707,000	8,342,000	29,049,000	14,650,000	14,399,000
" - 22	6,757,000	3,972,000	6,145,000	1,688,000	2,238,000	20,800,000	8,392,000	29,192,000	14,650,000	14,542,000
" - 29	6,712,000	3,976,000	6,209,000	1,771,000	2,200,000	20,868,000	8,273,000	29,141,000	14,650,000	14,491,000
May - 6	6,769,000	4,002,000	6,200,000	1,737,000	2,066,000	20,774,000	8,167,000	28,941,000	14,650,000	14,291,000
" - 13	6,696,000	3,974,000	6,159,000	1,757,000	2,052,000	20,638,000	7,744,000	28,382,000	14,650,000	13,732,000
" - 20	6,658,000	3,944,000	6,164,000	1,766,000	2,151,000	20,683,000	7,661,000	28,344,000	14,650,000	13,694,000
" - 27	6,618,000	3,920,000	6,079,000	1,728,000	2,029,000	20,374,000	7,883,000	28,257,000	14,650,000	13,607,000
June - 3	6,613,000	3,902,000	6,153,000	1,768,000	2,032,000	20,468,000	7,746,000	28,214,000	14,650,000	13,564,000
" - 10	6,551,000	3,892,000	6,219,000	1,847,000	2,005,000	20,314,000	7,817,000	28,331,000	14,650,000	13,681,000
" - 17	6,450,000	3,846,000	6,113,000	1,706,000	2,019,000	20,134,000	8,478,000	28,612,000	14,650,000	13,962,000
" - 24	6,459,000	3,850,000	6,094,000	1,626,000	1,937,000	19,986,000	8,790,000	28,776,000	14,650,000	14,126,000
July - 1	6,819,000	3,996,000	6,396,000	1,883,000	2,046,000	21,140,000	7,734,000	28,874,000	14,650,000	14,224,000
" - 8	7,050,000	4,090,000	6,342,000	1,748,000	2,151,000	21,381,000	7,283,000	28,614,000	14,650,000	13,964,000
" - 15	7,139,000	4,153,000	6,294,000	1,673,000	2,280,000	21,539,000	6,997,000	28,536,000	14,650,000	13,886,000
" - 22	7,087,000	4,141,000	6,191,000	1,739,000	2,445,000	21,603,000	6,815,000	28,418,000	14,650,000	13,768,000
" - 29	7,063,000	4,115,000	6,154,000	1,617,000	2,250,000	21,199,000	7,365,000	28,564,000	14,650,000	13,914,000
August - 5	7,164,000	4,164,000	6,369,000	1,857,000	2,121,000	21,675,000	7,001,000	28,676,000	14,650,000	14,026,000
" - 12	7,132,000	4,130,000	6,234,000	1,689,000	2,077,000	21,262,000	7,563,000	28,823,000	14,650,000	14,175,000
" - 19	7,068,000	4,102,000	6,194,000	1,688,000	2,270,000	21,322,000	7,582,000	28,904,000	14,650,000	14,254,000
" - 26	6,992,000	4,052,000	6,109,000	1,688,000	2,152,000	20,993,000	8,141,000	29,134,000	14,650,000	14,484,000
September - 2	7,034,000	4,068,000	6,285,000	1,795,000	2,000,000	21,191,000	8,193,000	29,384,000	14,650,000	14,734,000
" - 9	6,968,000	4,004,000	6,124,000	1,692,000	2,138,000	20,926,000	8,259,000	29,185,000	14,650,000	14,535,000
" - 16	6,904,000	3,978,000	6,187,000	1,766,000	1,938,000	20,773,000	8,561,000	29,334,000	14,650,000	14,684,000
" - 23	6,840,000	3,964,000	6,181,000	1,781,000	1,988,000	20,754,000	8,545,000	29,299,000	14,650,000	14,649,000
" - 30	7,087,000	4,063,000	6,324,000	1,884,000	1,960,000	21,518,000	7,711,000	29,229,000	14,650,000	14,579,000
October - 7	7,312,000	4,147,000	6,543,000	1,821,000	1,945,000	21,768,000	7,052,000	28,820,000	14,650,000	14,170,000
" - 14	7,375,000	4,185,000	6,530,000	1,879,000	2,168,000	22,137,000	6,401,000	28,538,000	14,650,000	13,888,000
" - 21	7,377,000	4,198,000	6,477,000	1,870,000	2,155,000	22,077,000	6,500,000	28,577,000	14,650,000	13,927,000
" - 28	7,265,000	4,148,000	6,453,000	1,877,000	2,129,000	21,872,000	6,547,000	28,419,000	14,650,000	13,769,000
November - 4	7,250,000	4,156,000	6,641,000	1,972,000	2,022,000	22,041,000	5,804,000	27,845,000	14,650,000	13,105,000
" - 11	7,139,000	4,064,000	6,392,000	1,852,000	1,978,000	21,425,000	6,006,000	27,431,000	14,650,000	12,781,000
" - 18	6,996,000	3,986,000	6,288,000	1,890,000	1,938,000	21,098,000	6,278,000	27,376,000	14,650,000	12,726,000
" - 25	6,847,000	3,908,000	6,068,000	1,692,000	1,990,000	20,505,000	6,834,000	27,329,000	14,650,000	12,679,000

December	2	6,823,000	3,901,000	6,285,000	1,885,000	2,128,000	21,022,000	6,062,000	27,084,000	14,650,000	12,434,000
"	9	6,694,000	3,802,000	6,030,000	1,706,000	1,961,000	20,193,000	6,736,000	26,929,000	14,650,000	12,279,000
"	16	6,553,000	3,745,000	5,873,000	1,690,000	1,939,000	19,800,000	7,766,000	27,566,000	14,650,000	12,016,000
"	23	6,544,000	3,737,000	5,807,000	1,584,000	1,985,000	19,657,000	8,496,000	28,153,000	14,650,000	13,503,000
"	30	6,647,000	3,770,000	5,985,000	1,755,000	1,969,000	20,126,000	8,206,000	28,332,000	14,650,000	13,682,000
1864: January	6	6,903,000	3,895,000	6,148,000	1,797,000	1,975,000	20,718,000	7,446,000	28,164,000	14,650,000	13,514,000
"	13	6,959,000	3,960,000	6,084,000	1,730,000	2,022,000	20,764,000	6,927,000	27,691,000	14,650,000	13,041,000
"	20	6,962,000	3,964,000	6,001,000	1,747,000	2,063,000	20,827,000	6,128,000	26,955,000	14,650,000	12,305,000
"	27	6,890,000	3,922,000	5,983,000	1,628,000	1,874,000	20,287,000	6,711,000	27,001,000	14,650,000	12,351,000
February	3	6,922,000	3,931,000	6,137,000	1,708,000	1,858,000	20,556,000	6,720,000	27,276,000	14,650,000	12,626,000
"	10	6,821,000	3,882,000	5,995,000	1,602,000	1,862,000	20,162,000	7,241,000	27,403,000	14,650,000	12,753,000
"	17	6,720,000	3,855,000	5,935,000	1,706,000	1,932,000	20,148,000	7,365,000	27,513,000	14,650,000	12,863,000
"	24	6,632,000	3,791,000	5,768,000	1,619,000	1,865,000	19,075,000	8,028,000	27,703,000	14,650,000	13,053,000
March	2	6,687,000	3,825,000	6,089,000	1,782,000	1,860,000	20,243,000	7,671,000	27,914,000	14,650,000	13,264,000
"	9	6,639,000	3,802,000	5,947,000	1,646,000	1,993,000	20,027,000	7,738,000	27,765,000	14,650,000	13,116,000
"	16	6,583,000	3,782,000	5,917,000	1,648,000	1,920,000	19,850,000	8,014,000	27,804,000	14,650,000	13,214,000
"	23	6,665,000	3,777,000	5,894,000	1,638,000	1,983,000	19,857,000	8,495,000	28,352,000	14,650,000	13,703,000
"	30	6,765,000	3,857,000	6,116,000	1,772,000	1,890,000	20,409,000	7,651,000	28,060,000	14,650,000	13,410,000
April	6	7,095,000	3,974,000	6,207,000	1,767,000	1,960,000	21,003,000	6,584,000	27,557,000	14,650,000	12,937,000
"	13	7,217,000	4,032,000	6,156,000	1,732,000	2,119,000	21,256,000	5,771,000	27,027,000	14,650,000	12,377,000
"	20	7,215,000	4,055,000	6,203,000	1,779,000	1,890,000	21,142,000	5,565,000	26,707,000	14,650,000	12,057,000
"	27	7,185,000	4,044,000	6,151,000	1,641,000	1,935,000	20,956,000	5,520,000	26,476,000	14,650,000	11,826,000
May	4	7,269,000	4,033,000	6,407,000	1,802,000	1,823,000	21,484,000	4,944,000	26,438,000	14,650,000	11,778,000
"	11	7,214,000	4,055,000	6,102,000	1,675,000	1,913,000	20,959,000	5,750,000	26,709,000	14,650,000	12,059,000
"	18	7,205,000	4,019,000	5,985,000	1,705,000	1,905,000	20,819,000	6,432,000	27,251,000	14,650,000	12,601,000
"	25	7,106,000	3,956,000	5,870,000	1,611,000	1,874,000	20,417,000	7,274,000	27,691,000	14,650,000	13,041,000
June	1	7,117,000	3,971,000	6,102,000	1,850,000	1,848,000	20,888,000	7,147,000	28,035,000	14,650,000	13,385,000
"	8	7,047,000	3,928,000	5,953,000	1,596,000	1,748,000	20,272,000	7,763,000	28,035,000	14,650,000	13,385,000
"	15	6,945,000	3,887,000	5,817,000	1,625,000	1,834,000	20,128,000	8,076,000	28,204,000	14,650,000	13,554,000
"	22	6,906,000	3,857,000	5,873,000	1,671,000	1,866,000	20,173,000	8,107,000	28,280,000	14,650,000	13,630,000
"	29	7,035,000	3,945,000	6,155,000	1,792,000	1,766,000	20,693,000	7,429,000	28,122,000	14,650,000	13,472,000
July	6	7,421,000	4,085,000	6,251,000	1,755,000	1,839,000	21,381,000	6,518,000	27,899,000	14,650,000	13,249,000
"	13	7,520,000	4,172,000	6,193,000	1,655,000	2,033,000	21,573,000	6,076,000	27,649,000	14,650,000	12,999,000
"	20	7,562,000	4,241,000	6,237,000	1,717,000	1,838,000	21,695,000	5,411,000	27,106,000	14,650,000	12,456,000
"	27	7,548,000	4,230,000	6,282,000	1,733,000	1,843,000	21,636,000	5,319,000	26,955,000	14,650,000	12,305,000
August	3	7,612,000	4,247,000	6,383,000	1,794,000	1,893,000	21,929,000	4,893,000	26,822,000	14,650,000	12,172,000
"	10	7,565,000	4,193,000	6,130,000	1,774,000	2,033,000	21,350,000	5,224,000	26,574,000	14,650,000	11,924,000
"	17	7,433,000	4,147,000	5,997,000	1,650,000	1,741,000	21,028,000	5,566,000	26,594,000	14,650,000	11,944,000
"	24	7,388,000	4,086,000	5,854,000	1,466,000	1,717,000	20,511,000	6,222,000	26,733,000	14,650,000	12,083,000
"	31	7,360,000	4,061,000	5,922,000	1,702,000	1,693,000	20,738,000	6,142,000	26,880,000	14,650,000	12,230,000

RETURN RELATING TO BANK NOTES.

RETURN of the Bank Notes issued by the Issue Department of the Bank of England in each Week, from the 11th day of April 1860, to the 17th day of February 1866, inclusive, &c.—continued.

Week ending	£. 5 Notes.	£. 10 Notes.	£. 20 to £. 100 Notes.	£. 200 to £. 500 Notes.	£. 1,000 Notes.	Notes held by the Public.	Notes held by the Bank.	Total Issue.	Securities.	Bullion.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1864: September										
7	7,380,000	4,026,000	5,920,000	1,709,000	1,765,000	20,810,000	6,067,000	26,877,000	14,650,000	12,227,000
14	7,259,000	3,983,000	5,796,000	1,631,000	1,747,000	20,416,000	6,301,000	26,807,000	14,650,000	12,167,000
21	7,154,000	3,944,000	5,779,000	1,637,000	1,824,000	20,388,000	6,736,000	27,074,000	14,650,000	12,454,000
28	7,168,000	3,931,000	5,794,000	1,621,000	1,726,000	20,240,000	6,804,000	27,044,000	14,650,000	12,394,000
October										
5	7,514,000	4,086,000	6,222,000	1,809,000	1,722,000	21,353,000	5,574,000	26,927,000	14,650,000	12,277,000
12	7,495,000	4,070,000	6,141,000	1,720,000	1,791,000	21,217,000	5,699,000	26,916,000	14,650,000	12,266,000
19	7,474,000	4,113,000	6,134,000	1,660,000	1,852,000	21,233,000	5,647,000	26,880,000	14,650,000	12,230,000
26	7,356,000	4,046,000	6,020,000	1,652,000	1,885,000	20,959,000	6,097,000	27,056,000	14,650,000	12,406,000
November										
2	7,331,000	4,048,000	6,162,000	1,720,000	1,783,000	21,044,000	6,177,000	27,221,000	14,650,000	12,571,000
9	7,174,000	3,956,000	5,869,000	1,566,000	1,825,000	20,390,000	7,155,000	27,575,000	14,650,000	12,925,000
16	7,042,000	3,901,000	5,796,000	1,606,000	1,849,000	20,194,000	7,572,000	27,766,000	14,650,000	13,116,000
23	6,913,000	3,845,000	5,665,000	1,483,000	1,650,000	19,565,000	8,489,000	28,054,000	14,650,000	13,404,000
30	6,881,000	3,818,000	5,761,000	1,603,000	1,760,000	19,823,000	8,032,000	27,855,000	14,650,000	13,205,000
December										
7	6,835,000	3,784,000	5,661,000	1,614,000	1,748,000	19,642,000	8,099,000	27,741,000	14,650,000	13,091,000
14	6,698,000	3,719,000	5,555,000	1,493,000	1,714,000	19,179,000	8,825,000	28,004,000	14,650,000	13,354,000
21	6,654,000	3,705,000	5,571,000	1,530,000	1,757,000	19,217,000	8,938,000	28,175,000	14,650,000	13,525,000
28	6,769,000	3,746,000	5,580,000	1,554,000	1,724,000	19,373,000	8,663,000	28,036,000	14,650,000	13,886,000
1865: January										
4	7,035,000	3,877,000	5,949,000	1,817,000	1,837,000	20,515,000	7,454,000	27,969,000	14,650,000	13,319,000
11	7,148,000	3,932,000	5,821,000	1,612,000	1,939,000	20,482,000	7,576,000	28,058,000	14,650,000	13,408,000
18	7,154,000	3,949,000	5,873,000	1,715,000	2,018,000	20,711,000	7,331,000	28,062,000	14,650,000	13,412,000
25	7,058,000	3,915,000	5,690,000	1,526,000	1,957,000	20,146,000	8,073,000	28,219,000	14,650,000	13,569,000
February										
1	7,072,000	3,933,000	5,935,000	1,734,000	1,858,000	20,532,000	7,852,000	28,384,000	14,650,000	13,734,000
8	7,036,000	3,894,000	5,824,000	1,664,000	1,862,000	20,280,000	8,141,000	28,421,000	14,650,000	13,771,000
15	6,923,000	3,855,000	5,750,000	1,643,000	1,764,000	19,935,000	8,497,000	28,432,000	14,650,000	13,782,000
22	6,815,000	3,818,000	5,683,000	1,517,000	1,826,000	19,659,000	8,754,000	28,413,000	14,650,000	13,763,000
March										
1	6,832,000	3,836,000	5,818,000	1,686,000	1,761,000	19,933,000	8,728,000	28,661,000	14,650,000	14,011,000
8	6,844,000	3,821,000	5,768,000	1,700,000	1,698,000	19,831,000	8,730,000	28,561,000	14,650,000	13,911,000
15	6,809,000	3,825,000	5,689,000	1,586,000	1,737,000	19,646,000	9,094,000	28,740,000	14,650,000	14,090,000
22	6,778,000	3,798,000	5,768,000	1,619,000	1,611,000	19,574,000	9,530,000	29,104,000	14,650,000	14,454,000
29	6,886,000	3,855,000	5,875,000	1,648,000	1,687,000	19,951,000	9,273,000	29,224,000	14,650,000	14,574,000
April										
5	7,297,000	4,018,000	6,123,000	1,664,000	1,801,000	20,903,000	8,149,000	29,052,000	14,650,000	14,402,000
12	7,404,000	4,081,000	6,138,000	1,640,000	2,016,000	21,279,000	7,478,000	28,757,000	14,650,000	14,107,000
19	7,387,000	4,093,000	6,103,000	1,700,000	1,733,000	21,016,000	7,777,000	28,793,000	14,650,000	14,143,000
26	7,375,000	4,030,000	6,147,000	1,654,000	1,753,000	21,009,000	7,551,000	28,560,000	14,650,000	13,910,000

May	- 3	7,484,000	4,162,000	6,466,000	1,789,000	1,705,000	21,803,000	6,903,000	28,506,000	14,650,000	13,856,000
"	- 10	7,444,000	4,129,000	6,245,000	1,656,000	1,760,000	21,234,000	7,375,000	28,609,000	14,650,000	13,959,000
"	- 17	7,438,000	4,113,000	6,261,000	1,718,000	1,777,000	21,307,000	7,426,000	28,733,000	14,650,000	14,083,000
"	- 24	7,330,000	4,072,000	6,044,000	1,600,000	1,816,000	20,862,000	8,147,000	29,009,000	14,650,000	14,359,000
"	- 31	7,329,000	4,052,000	6,141,000	1,688,000	1,702,000	20,910,000	8,659,000	29,569,000	14,650,000	14,919,000
June	- 7	7,358,000	4,081,000	6,201,000	1,717,000	1,807,000	21,164,000	8,377,000	29,541,000	14,650,000	14,891,000
"	- 14	7,257,000	4,034,000	6,075,000	1,637,000	1,726,000	20,729,000	9,012,000	29,741,000	14,650,000	15,091,000
"	- 21	7,190,000	4,007,000	6,109,000	1,650,000	1,749,000	20,705,000	9,294,000	29,999,000	14,650,000	15,349,000
"	- 28	7,294,000	4,046,000	6,255,000	1,700,000	1,831,000	21,126,000	8,947,000	30,073,000	14,650,000	15,423,000
July	- 5	7,717,000	4,250,000	6,560,000	1,901,000	1,793,000	22,321,000	7,554,000	29,775,000	14,650,000	15,125,000
"	- 12	7,803,000	4,308,000	6,545,000	1,741,000	1,996,000	22,393,000	6,818,000	29,211,000	14,650,000	14,560,000
"	- 19	7,804,000	4,322,000	6,480,000	1,779,000	1,849,000	22,234,000	6,563,000	28,799,000	14,650,000	14,149,000
"	- 26	7,766,000	4,320,000	6,453,000	1,686,000	1,845,000	22,072,000	6,181,000	28,253,000	14,650,000	13,603,000
August	- 2	7,877,000	4,383,000	6,644,000	1,846,000	1,896,000	22,646,000	5,608,000	28,254,000	14,650,000	13,604,000
"	- 9	7,845,000	4,346,000	6,384,000	1,645,000	1,802,000	22,022,000	5,973,000	27,395,000	14,650,000	13,845,000
"	- 16	7,790,000	4,308,000	6,352,000	1,723,000	1,802,000	21,975,000	5,918,000	27,893,000	14,650,000	13,243,000
"	- 23	7,714,000	4,265,000	6,327,000	1,684,000	1,786,000	21,776,000	6,145,000	27,921,000	14,650,000	13,271,000
"	- 30	7,667,000	4,233,000	6,249,000	1,619,000	1,830,000	21,598,000	6,118,000	28,216,000	14,650,000	13,566,000
September	- 6	7,698,000	4,214,000	6,296,000	1,714,000	1,780,000	21,702,000	6,370,000	28,072,000	14,650,000	13,422,000
"	- 13	7,610,000	4,173,000	6,239,000	1,641,000	1,732,000	21,395,000	6,555,000	27,950,000	14,650,000	13,800,000
"	- 20	7,561,000	4,155,000	6,247,000	1,670,000	1,686,000	21,319,000	6,673,000	27,992,000	14,650,000	13,342,000
"	- 27	7,616,000	4,158,000	6,267,000	1,818,000	1,644,000	21,503,000	6,276,000	27,779,000	14,650,000	13,129,000
October	- 4	8,052,000	4,357,000	6,816,000	1,889,000	1,614,000	22,738,000	4,362,000	27,090,000	14,650,000	12,440,000
"	- 11	8,076,000	4,340,000	6,456,000	1,761,000	1,679,000	22,312,000	4,294,000	26,606,000	14,650,000	11,956,000
"	- 18	8,045,000	4,352,000	6,460,000	1,794,000	1,667,000	22,318,000	4,337,000	26,655,000	14,650,000	12,005,000
"	- 25	7,878,000	4,267,000	6,273,000	1,729,000	1,673,000	21,820,000	5,241,000	27,061,000	14,650,000	12,411,000
November	- 1	7,809,000	4,244,000	6,482,000	1,777,000	1,535,000	21,847,000	5,315,000	27,162,000	14,650,000	12,512,000
"	- 8	7,681,000	4,188,000	6,266,000	1,688,000	1,651,000	21,474,000	5,745,000	27,219,000	14,650,000	12,569,000
"	- 15	7,522,000	4,131,000	6,141,000	1,667,000	1,691,000	21,152,000	6,388,000	27,510,000	14,650,000	12,860,000
"	- 22	7,378,000	4,055,000	5,990,000	1,558,000	1,603,000	20,584,000	7,740,000	28,324,000	14,650,000	13,674,000
"	- 29	7,293,000	4,006,000	6,106,000	1,664,000	1,653,000	20,722,000	7,776,000	28,498,000	14,650,000	13,848,000
December	- 6	7,267,000	3,991,000	6,162,000	1,721,000	1,614,000	20,755,000	7,580,000	28,335,000	14,650,000	13,685,000
"	- 13	7,179,000	3,935,000	6,068,000	1,695,000	1,677,000	20,554,000	7,334,000	27,888,000	14,650,000	13,238,000
"	- 20	7,102,000	3,909,000	5,974,000	1,730,000	1,646,000	20,361,000	7,332,000	27,693,000	14,650,000	13,043,000
"	- 27	7,221,000	3,934,000	5,965,000	1,655,000	1,687,000	20,462,000	6,878,000	27,340,000	14,650,000	12,690,000
1866: January	- 3	7,563,000	4,088,000	6,420,000	1,995,000	1,711,000	21,777,000	5,253,000	27,030,000	14,650,000	12,380,000
"	- 10	7,685,000	4,149,000	6,166,000	1,762,000	1,685,000	21,447,000	5,275,000	26,725,000	14,650,000	12,075,000
"	- 17	7,693,000	4,163,000	6,093,000	1,674,000	1,783,000	21,406,000	5,428,000	26,834,000	14,650,000	12,184,000
"	- 24	7,617,000	4,125,000	5,974,000	1,619,000	1,637,000	20,972,000	5,935,000	26,907,000	14,650,000	12,257,000
"	- 31	7,563,000	4,104,000	6,106,000	1,740,000	1,556,000	21,063,000	5,937,000	27,000,000	14,650,000	12,350,000
February	- 7	7,575,000	4,099,000	6,081,000	1,680,000	1,631,000	21,016,000	5,907,000	26,923,000	14,650,000	12,273,000
"	- 14	7,466,000	4,056,000	5,963,000	1,576,000	1,702,000	20,763,000	6,287,000	27,050,000	14,650,000	12,400,000

William Miller, Chief Cashier.

Bank of England,
9 March 1866.

BANK NOTES.

RETURN of the BANK NOTES issued by the Issue Department of the Bank of England in each Week, from 11 April 1860, to 17 February 1866, inclusive; and, WEEKLY RETURN, for the same Periods, of the NOTES issued by the Issue Department, with the Securities and Bullion held against them (in continuation of Parliamentary Paper, No. 221, of Session 1860).

(*Mr. Alderman Salomons.*)

Ordered, by The House of Commons, to be Printed,
12 March 1866.

BANK NOTES.

RETURN to an Order of the Honourable The House of Commons, dated 2 August 1866;—for,

RETURN “of the BANK NOTES issued by the Issue Department of the Bank of England in each Week, from the 18th day of February 1866 to the 28th day of July 1866, inclusive, showing the Amount Remaining in the Banking Department in each Week, and the Denomination and Amount of the Notes in the hands of the Public:”
 “And, WEEKLY RETURN, for the same Periods, of the NOTES issued by the Issue Department, with the Securities and Bullion held against them (in continuation of Parliamentary Paper, No 105, of Session 1866).”

RETURN of the BANK NOTES issued by the Issue Department of the Bank of England in each Week, from the 21st day of February 1866 to the 25th day of July 1866, &c.

Week ending	£. 5 Notes.	£. 10 Notes.	£. 20 to £. 100 Notes.	£. 200 to £. 500 Notes.	£. 1,000 Notes.	Notes held by the Public.		Notes held by the Bank.	Total Issue.	Securities.	Bullion.
						£.	£.				
1866: February - 21	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
	7,389,000	4,005,000	5,916,000	1,590,000	1,663,000	20,563,000	7,409,000	27,972,000	15,000,000	12,972,000	13,113,000
“ - 28	7,354,000	3,992,000	6,090,000	1,705,000	1,627,000	20,768,000	7,345,000	28,113,000	“	“	“
March - 7	7,363,000	3,995,000	6,064,000	1,649,000	1,664,000	20,735,000	7,416,000	28,151,000	“	“	13,151,000
	7,296,000	3,975,000	5,955,000	1,597,000	1,700,000	20,523,000	7,905,000	28,428,000	“	“	13,428,000
	7,299,000	3,984,000	6,014,000	1,631,000	1,708,000	20,636,000	7,918,000	28,554,000	“	“	13,554,000
	7,594,000	4,166,000	6,328,000	1,753,000	1,751,000	21,622,000	6,881,000	28,503,000	“	“	13,503,000
April - 4	7,913,000	4,271,000	6,548,000	1,915,000	1,686,000	22,333,000	6,153,000	28,486,000	“	“	13,486,000
	7,989,000	4,262,000	6,435,000	1,834,000	1,725,000	22,045,000	6,318,000	28,363,000	“	“	13,363,000
	8,052,000	4,307,000	6,424,000	1,779,000	1,742,000	22,304,000	5,738,000	28,042,000	“	“	13,042,000
	8,037,000	4,291,000	6,439,000	1,740,000	1,654,000	22,161,000	5,844,000	28,005,000	“	“	13,005,000
May - 2	8,115,000	4,332,000	6,760,000	1,934,000	1,712,000	22,873,000	4,839,000	27,712,000	“	“	12,712,000
	8,063,000	4,299,000	6,482,000	1,798,000	1,703,000	22,345,000	4,950,000	27,295,000	“	“	12,295,000
	8,711,000	4,876,000	8,185,000	2,337,000	2,012,000	26,121,000	731,000	26,852,000	“	“	11,852,000
	8,610,000	4,764,000	7,825,000	2,248,000	2,022,000	25,469,000	831,000	26,300,000	“	“	11,300,000
“ - 30	8,520,000	4,829,000	8,154,000	2,303,000	2,123,000	26,019,000	415,000	26,434,000	“	“	11,434,000
June - 6	8,548,000	4,718,000	7,902,000	2,256,000	2,029,000	25,453,000	2,167,000	27,620,000	“	“	12,620,000
	8,576,000	4,860,000	8,156,000	2,276,000	2,098,000	25,966,000	2,730,000	28,696,000	“	“	13,696,000
	8,427,000	4,803,000	7,899,000	2,103,000	1,875,000	25,107,000	4,067,000	29,174,000	“	“	14,174,000
	8,445,000	4,769,000	7,726,000	2,006,000	1,878,000	24,824,000	4,347,000	29,171,000	“	“	14,171,000
July - 4	8,752,000	4,877,000	7,995,000	2,180,000	2,008,000	25,812,000	3,336,000	29,148,000	“	“	14,148,000
	8,770,000	4,851,000	7,674,000	1,968,000	1,930,000	25,193,000	3,095,000	28,288,000	“	“	13,288,000
	8,822,000	4,894,000	7,675,000	1,944,000	2,086,000	25,421,000	2,499,000	27,920,000	“	“	12,920,000
	8,787,000	4,883,000	7,687,000	2,002,000	1,904,000	25,263,000	2,630,000	27,893,000	“	“	12,893,000

Bank of England, 7 August 1866.

William Miller, Chief Cashier.

BANK NOTES.

RETURN of the BANK NOTES issued by the Issue Department of the Bank of England in each Week, from 21 February 1866 to 25 July 1866, inclusive; and WEEKLY RETURN, for the same Periods, of the NOTES issued by the Issue Department, with the Securities and Bullion held against them (in continuation of Parliamentary Paper, No. 105, of Session 1866.)

(*Mr. Alderman Salomons.*)

*Ordered, by the House of Commons, to be Printed,
10 August 1866.*

BRITISH MUSEUM.

RETURN to an Order of the Honourable The House of Commons
dated 13 April 1866;—for,

ACCOUNTS “ of the INCOME and EXPENDITURE of the BRITISH MUSEUM
for the Financial Year ended the 31st day of March 1866 :”

“ Of the ESTIMATED CHARGES and EXPENSES for the Year ending the 31st day
of March 1867 :”

“ Of the SUM necessary to discharge the same :”

“ And, of the Number of PERSONS admitted to visit the MUSEUM in each Year
from 1860 to 1865, both Years inclusive ; together with a STATEMENT of the
PROGRESS made in the ARRANGEMENT of the COLLECTIONS ; and an ACCOUNT
of OBJECTS added to them in the Year 1865.”

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- I.—GENERAL ACCOUNT of INCOME and EXPENDITURE for the Financial Year ended
31 March 1866.
- II.—ACCOUNT OF BRIDGEWATER FUND, for the same Period.
- III.—ACCOUNT OF FARNBOROUGH FUND, for the same Period.
- IV.—ACCOUNT OF SWINEY FUND, for the same Period.
- V.—ACCOUNT OF THE BIRCH FUND, for the same Period.
- VI.—ESTIMATED EXPENDITURE for the Year ending 31 March 1867, and of GRANT
required, compared with the SUMS Granted for the Year ended 31 March 1866.
- VII.—RETURN of the Number of PERSONS admitted to visit the BRITISH MUSEUM in
each Year from 1860 to 1865, both Years inclusive.
- VIII.—STATEMENT of PROGRESS made in the ARRANGEMENT of the COLLECTIONS, and an
ACCOUNT of OBJECTS added to them, in the Year 1865.
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(*Mr. Walpole.*)

Ordered, by The House of Commons, to be Printed
17 April 1866.

I.—AN ACCOUNT of the INCOME and EXPENDITURE of the

	£.	s.	d.	£.	s.	d.
To BALANCE ON THE 1ST APRIL 1865, viz.:						
On Account of the Votes for the Establishment	26,557	7	-			
Ditto - ditto - for Buildings, &c. -	8,490	14	1			
				35,048	1	1
On Account of the Vote for Cuneiform Inscriptions	-	-	-	194	1	8
						35,242 2 9
- AMOUNT GRANTED FOR THE YEAR 1865/6, per Appropriation Act 28 & 29 Vict. cap. 123	-	-	-	-	-	98,164 - -
- SUMS RECEIVED under the following Heads in aid of the Parliamentary Grant for the Establishment, viz.:						
Dividends on Stock, 30,000 L., 3 per Cent. Reduced Annuities	-	-	-	900	-	-
Proceeds of the Sale of Guide books	-	-	-	115	13	10
Ditto other Museum Publications	-	-	-	126	19	6
						1,142 13 4
				£.		134,548 16 1

* EXPLANATORY STATEMENT of the EXPENDITURE in the above Account.

	£.	s.	d.	£.	s.	d.
1. SALARIES	9,090	-	-			
Assistants	15,799	2	5			
Transcribers	3,058	3	10			
Attendants and Servants	12,502	8	11			
Police	688	8	6			
Persons paid daily or weekly	2,533	18	11			
Attendance on Stoves	822	7	11			
Retired Allowances	2,164	2	10			
						46,658 13 4
2. HOUSE EXPENSES	466	3	1			
Household Implements	139	19	7			
Coals, Coke, and Fagots	931	17	6			
Candles, Oil, Gas, &c.	396	16	4			
Stationery	589	17	11			
Incidents	836	2	-			
						3,360 16 5
3. PURCHASES AND ACQUISITIONS	10,241	16	-			
Manuscripts	2,249	7	4			
Books for the Department of MSS.	43	13	3			
Minerals and Meteorites	402	15	6			
Books and Binding for the Department of Minerals	27	2	-			
Fossils	799	7	-			
Books and Binding for the Department of Geology	26	12	5			
Zoological Specimens	999	2	2			
Books and Binding for the Department of Zoology	34	10	11			
Botanical Specimens	152	2	6			
Books and Binding for the Department of Botany	30	-	-			
Oriental, British, and Mediaeval Antiquities	235	17	-			
Greek and Roman Antiquities	1,383	2	-			
Coins and Medals	999	-	3			
Books and Binding for the Departments of Coins and Antiquities	61	3	8			
Prints and Drawings	1,205	10	1			
Books for the Department of Prints and Drawings	10	15	-			
Freight and Carriage	308	19	-			
						19,210 16 1
SPECIAL PURCHASES AND ACQUISITIONS	1,374	8	7			
Further Excavations at Budrum under the superintendence of Mr. Vice-Consul Biliotti	1,600	-	-			
Koksharow Collection of Minerals	5,865	6	1			
Purchases at the Sale of the Pourtalès Collection of Antiquities	5,000	-	-			
Ditto from the Castellani Collection of Antiquities						
						13,839 14 8
Carried forward	£.					83,070 - 6

BRITISH MUSEUM for the Financial Year ended on the 31st March 1866.

						EXPENDITURE.			ESTIMATE, 1865/6.		
						£.	s.	d.	£.	s.	d.
By EXPENDITURE under the following Heads, viz.:											
1.	SALARIES	-	-	-	as per Explanatory Statement below*	46,658	13	4	48,656	-	-
2.	HOUSE EXPENSES	-	-	-	ditto	3,360	16	5	3,010	-	-
3.	PURCHASES and ACQUISITIONS	-	-	-	ditto	19,210	16	1	17,885	-	-
	SPECIAL PURCHASES AND ACQUISITIONS	-	-	-	ditto	13,839	14	8	5,600	-	-
4.	BOOKBINDING, PREPARING, &c.	-	-	-	ditto	7,780	13	5	10,300	-	-
5.	PRINTING CATALOGUES, &c.	-	-	-	ditto	1,393	8	9	3,440	-	-
6.	BUILDINGS, FURNITURE, FITTINGS, &c.,	-	-	-	} ditto	9,429	17	7	10,373	-	-
	including Architect's Commission	-	-	-							
7.	MISCELLANEOUS	-	-	-	ditto	25	3	1	100	-	-
						101,699	3	4	99,364	-	-
- EXPENDITURE for publishing CUNEIFORM INSCRIPTIONS						109	11	-			
						£.	101,808	14	4		
- BALANCE ON THE 31ST MARCH 1866, carried to-Account for 1866/7, viz.:											
	Specially applicable to Establishment	-	£.	23,221	14	7					
	Ditto - ditto - to Buildings, &c.	-		9,433	16	6†					
						32,655	11	1			
	Ditto - ditto - for Publication of the CUNEIFORM IN-										
	SCRIPTIONS	-	-	-	-	84	10	8			
						32,740	1	9			
						£.	134,548	16	1		

EXPLANATORY STATEMENT of the EXPENDITURE in the above Account—continued.										£.	s.	d.	
Brought forward										83,070	-	6	
										£.	s.	d.	
4. BOOKBINDING, PREPARING, &c.	{	Bookbinding: Printed Books	-	-	-	-	-	-	-	4,980	10	-	
		" Manuscripts	-	-	-	-	-	-	-	355	18	6	
		" Prints and Drawings	-	-	-	-	-	-	-	182	2	7	
		Preparing, &c.: Zoology	-	-	-	-	-	-	-	585	19	9	
		" Geology	-	-	-	-	-	-	-	240	2	2	
		" Mineralogy	-	-	-	-	-	-	-	96	12	3	
		" Botany	-	-	-	-	-	-	-	7	6	9	
		Repairing and arranging Antiquities	-	-	-	-	-	-	1,332	1	5		
										7,780	13	5	
5. PRINTING CATALOGUES, &c.	{	Guide-books and Synopsis	-	-	-	-	-	-	-	105	7	4	
		Catalogue of Hebrew Books	-	-	-	-	-	-	-	243	12	-	
		Preparing and Printing Catalogues of Zoology	-	-	-	-	-	-	-	461	8	5	
		Catalogues of, and Drawings and Engravings from, Coins and Medals	-	-	-	-	-	-	-	196	18	-	
		Catalogues of, and Drawings from Antiquities	-	-	-	-	-	-	-	109	18	-	
		Tickets, Regulations, &c.	-	-	-	-	-	-	-	147	15	-	
		Moulds and Casts from Marbles	-	-	-	-	-	-	-	128	10	-	
										1,393	8	9	
6. BUILDINGS, FURNITURE, FITTINGS, &c., including Architect's Commission	{	General Repairs, and Maintenance of Museum Buildings, &c.	-	-	-	-	-	-	-	3,023	12	11	
		Fittings and Furniture for the Department of Printed Books	-	-	-	-	-	-	-	-	2,258	18	6
		Ditto - ditto Manuscripts	-	-	-	-	-	-	-	-	124	12	-
		Ditto - ditto Mineralogy and Geology	-	-	-	-	-	-	-	-	835	11	6
		Ditto - ditto Zoology	-	-	-	-	-	-	-	-	394	19	10
		Ditto - ditto Botany	-	-	-	-	-	-	-	-	98	14	10
		Ditto - ditto Antiquities	-	-	-	-	-	-	-	-	2,165	19	9
		Ditto - ditto Coins and Medals	-	-	-	-	-	-	-	-	83	-	3
		Ditto - ditto Prints and Drawings	-	-	-	-	-	-	9	9	2		
		Architect's Commission	-	-	-	-	-	-	434	18	10		
7. MISCELAANEOUS	{	Law Expenses	-	-	-	-	-	-	-	9,429	17	7	
			-	-	-	-	-	-	-	25	3	1	
										101,699	3	4	
PRINTING, &c. the CUNEIFORM INSCRIPTIONS										109	11	-	
										£.	101,808	14	4

† The Building Accounts for Christmas quarter, 1865, and Lady-day quarter, 1866, have to be paid from this balance.

II.—AN ACCOUNT of the RECEIPT AND EXPENDITURE of the BRIDGEWATER

	CASH.	STOCK, 3 p'Cent. Consols.
	£. s. d.	£. s. d.
To BALANCE on the 1st April 1865 - - - - -	325 6 10	12,992 15 7
- DIVIDENDS received on 12,992 <i>l.</i> 15 <i>s.</i> 7 <i>d.</i> Stock in 3 per cent. Consols, bequeathed by the Earl of Bridgewater, viz.,		
On the 8th July 1865 - £. 194 17 10		
9th January 1866 - 194 17 10		
	389 15 8	
- ONE YEAR'S RENT OF A REAL ESTATE, bequeathed by the Earl of Bridgewater, received 27 April 1865 - - - - -	36 13 6	
	£. 751 16 -	12,992 15 7

III.—AN ACCOUNT of the RECEIPT AND EXPENDITURE of the FARNBOROUGH

	CASH.	STOCK, 3 p'Cent. Consols.
	£. s. d.	£. s. d.
To BALANCE on the 1st April 1865 - - - - -	303 2 7	2,872 6 10
- DIVIDENDS received on 2,872 <i>l.</i> 6 <i>s.</i> 10 <i>d.</i> Stock in 3 per cent. Consols, bequeathed by Lord Farnborough, viz.,		
On the 8th July 1865 - £. 43 1 9		
8th January 1866 - 43 1 8		
	86 3 5	
	£. 389 6 -	2,872 6 10

IV.—AN ACCOUNT of the RECEIPT AND EXPENDITURE of the SWINEY

	CASH.	STOCK, 3 p'Cent. Consols.
	£. s. d.	£. s. d.
To BALANCE on the 1st April 1865 - - - - -	135 - 11	5,269 2 9
- DIVIDENDS received on 5,269 <i>l.</i> 2 <i>s.</i> 9 <i>d.</i> Stock in 3 per cent. Consols, be- queathed by Dr. George Swiney for Lectures on Geology, viz.,		
On the 8th July 1865 - £. 79 - 8		
9th January 1866 - 79 - 9		
	158 1 5	
	£. 293 2 4	5,269 2 9

V.—AN ACCOUNT of the RECEIPT and EXPENDITURE of the BIRCH

	CASH.	STOCK, 3 p'Cent. Consols.
	£. s. d.	£. s. d.
To BALANCE on the 1st April 1865 - - - - -	- - -	563 15 7
- DIVIDENDS received on 563 <i>l.</i> 15 <i>s.</i> 7 <i>d.</i> Stock in 3 per cent. Consols, be- queathed by Dr. Birch in 1766, for the three Under Librarians of the British Museum, viz.,		
On the 8th July 1865 - £. 8 9 1		
9th January 1866 - 8 9 1		
	16 18 2	
	£. 16 18 2	563 15 7

FUND, between the 1st April 1865 and the 31st March 1866.

	CASH.	STOCK, 3 p' Cent. Consols.
	£. s. d.	£. s. d.
By PAYMENT for the Collection of the Rents, and for other expenses connected with the REAL ESTATE, viz.:		
In the financial year ended 31st March 1866 - - - - -	4 16 -	
- PAYMENTS for the Purchase of MANUSCRIPTS, viz.:		
In the financial year ended 31st March 1866 - - - - -	351 15 6	
- PAYMENTS for BINDING MANUSCRIPTS, viz.:		
In the financial year ended 31st March 1866 - - - - -	11 12 -	
- PAYMENT of ONE YEAR'S SALARY to the Egerton Librarian - - - - -	210 - -	
	578 3 6	
- BALANCE ON THE 31st MARCH 1866, carried to Account for 1866/7 -	173 12 6	12,992 15 7
£.	751 16 -	12,992 15 7

FUND, between the 1st April 1865 and the 31st March 1866.

	CASH.	STOCK, 3 p' Cent. Consols.
	£. s. d.	£. s. d.
By PAYMENTS for the purchase of Manuscripts, Autographs, &c., viz.:—		
In the financial year ended 31st March 1866 - - - - -	365 6 6	
- BALANCE ON THE 31st MARCH 1866, carried to Account for 1866/7 - -	23 19 6	2,872 6 10
£.	389 6 -	2,872 6 10

FUND, between the 1st April 1865 and the 31st March 1866.

	CASH.	STOCK, 3 p' Cent. Consols.
	£. s. d.	£. s. d.
By SALARY paid to Dr. Percy for Lectures on Geology in 1865 - - -	144 - -	
- BALANCE ON THE 31st MARCH 1866, carried to Account for 1866/7 - -	149 2 4	5,269 2 9
£.	293 2 4	5,269 2 9

FUND, between the 1st April 1865 and the 31st March 1866.

	CASH.	STOCK, 3 p' Cent. Consols.
	£. s. d.	£. s. d.
By LEGACY paid to the three Under Librarians of the British Museum, whose offices existed in 1766, viz., the Senior Keeper of the Department of Printed Books, of Manuscripts, and of Natural History - - -	16 18 2	
- BALANCE ON THE 31st MARCH 1866, carried to Account for 1866/7 - -	- - -	563 15 7
£.	16 18 2	563 15 7

A. Panizzi,
Principal Librarian.

ESTIMATE, 1866-67.

AN ESTIMATE of the SUM required to defray the SALARIES and EXPENSES of the BRITISH MUSEUM, including also the Amount required for BUILDINGS, FURNITURE, FITTINGS, &c., for the YEAR ending on the 31st day of March 1867.

£. 102,744.

AN ESTIMATE of the SUM required to defray the SALARIES and Expenses of the BRITISH MUSEUM, including also the Amount required for BUILDINGS, FURNITURE, FITTINGS, &c., for the Year ending on the 31st day of March 1867, under the following Heads:

I. SALARIES:				Required for the Year 1866-67.		Granted for the Year 1865-66.	
Officers:				£.	s.	£.	s.
Number Voted 1865-6.	Required for 1866-7.		£.				
1	1	Principal Librarian - - - -	800				
		Ditto - - as Secretary - - -	400				
1	1	Superintendent of Natural History -	800				
5	5	Keepers of Departments, at 600 l. -	3,000				
5	5	" " at 500 l. -	2,500				
3	3	Assistant Keepers of Departments, at 450 l. - - - -	1,350				
1	1	Chief Clerk, acting as Assistant Secretary - - - -	450				
16	16	- - TOTAL.	9,300				
		<i>Cr.</i> By amount contributed from Bridge- water Fund towards the Salary of the Assistant Keeper of the Manu- scripts, he acting as Egerton Libra- rian - - - -	210	9,090	-	9,090	-
Assistants:							
Number Voted 1865-6.	Required for 1866-7.		£.				
15	16	First-class Assistants, Upper Section, at 320 l., rising 20 l. annually to 400 l.	6,144				
22	22	Ditto, Lower Section, at 210 l., rising 15 l. annually to 310 l. - - -	6,303				
23	22	Second-class Assistants, at 150 l., rising 10 l. annually to 200 l. -	4,027				
1	1	Revising Accountant - - -	100				
1	1	Clerk at Stationers' Hall (gratuity) -	21				
1	1	Superintendent of Fire Engines -	50				
63	63	- - TOTAL.		16,645	-	16,590	-
Transcribers or Junior Assistants:							
Number Voted 1865-6.	Required for 1866-7.		£.				
27	27	Transcribers, at 90 l., rising 10 l. an- nually to 150 l. - - - -		3,575	-	3,600	-
Carried forward - - - £.				29,310	-	29,280	-

SUM required to defray the Salaries and Expenses of the British Museum—*continued.*

					Required for the Year 1866-67.		Granted for the Year 1865-66.	
					£.	s.	£.	s.
Brought forward - - -					29,310	-	29,280	-
I. SALARIES— <i>continued.</i>								
4. Attendants and Servants:								
Number Voted 1865-6.	Required for 1866-7.							
45	45	First Class Attendants, 100 <i>l.</i> , rising	£.					
		5 <i>l.</i> annually to 120 <i>l.</i> - - -	5,267					
43	43	Second Class Attendants, 80 <i>l.</i> , rising						
		4 <i>l.</i> annually to 100 <i>l.</i> - - -	4,028					
46	45	Third Class Attendants, 60 <i>l.</i> , rising						
		3 <i>l.</i> annually to 80 <i>l.</i> - - -	3,165					
1	1	Clerk of the Works, 130 <i>l.</i> , rising 5 <i>l.</i>						
		annually to 160 <i>l.</i> - - -	141					
1	1	Messenger - - - - -	120					
1	1	Assistant Messenger - - - - -	100					
1	3	Firemen (two from London Fire						
		Brigade) - - - - -	366					
		Saturday Evening Attendance -	60					
138	139	- - - TOTAL.			13,247	-	13,181	-
5. Police - - - - -					1,150	-	915	-
6. Persons paid daily or weekly - - - - -					2,610	-	2,365	-
7. Attendance on Stoves - - - - -					750	-	850	-
8. Retired Allowances - - - - -					3,575	-	2,065	-
							50,642	-
II. HOUSE EXPENSES:								
1. Rates and Taxes - - - - -					440	-	440	-
2. Household Implements - - - - -					150	-	150	-
3. Coals, Coke, and Fagots - - - - -					1,000	-	750	-
4. Candles, Oil, Gas, &c. - - - - -					370	-	370	-
5. Stationery - - - - -					650	-	650	-
6. Incidents - - - - -					650	-	650	-
							3,260	-
III. PURCHASES AND ACQUISITIONS:								
1. Printed Books - - - - -					10,000	-	10,000	-
2. Manuscripts - - - - -					2,000	-	2,000	-
3. Books for the Department of Manuscripts - - - - -					50	-	50	-
4. Minerals and Meteorites - - - - -					700	-	400	-
5. Books and Binding for the Department of Minerals - - - - -					30	-	30	-
6. Fossils - - - - -					1,000	-	800	-
7. Books and Binding for the Department of Geology - - - - -					30	-	30	-
8. Zoological Specimens - - - - -					1,000	-	1,000	-
9. Books and Binding for the Department of Zoology - - - - -					30	-	30	-
10. Botanical Specimens - - - - -					150	-	150	-
11. Books and Binding for the Department of Botany - - - - -					30	-	30	-
12. Oriental, British, and Mediæval Antiquities - - - - -					500	-	500	-
13. Greek and Roman Antiquities - - - - -					500	-	250	-
14. Coins and Medals - - - - -					1,500	-	1,000	-
15. Books and Binding for the Departments of Coins and Antiquities - - - - -					100	-	100	-
16. Prints and Drawings - - - - -					1,200	-	1,200	-
17. Books for the Department of Prints and Drawings - - - - -					12	-	15	-
18. Freight and Carriage - - - - -					300	-	300	-
							19,132	-
Carried forward - - - £.					-	-	73,034	-
								69,551

SUM required to defray the Salaries and Expenses of the British Museum—continued.

	Required for the Year 1866-67.		Granted for the Year 1865-66.	
	£.	s.	£.	s.
Brought forward - - -	-	-	73,034	-
SPECIAL PURCHASES AND ACQUISITIONS:—				
Purchases from the Castellani Collection of Antiquities - - -	2,000	-	-	-
The Collection of Shells formed by the late Mr. Hugh Cuming -	6,000	-	-	-
Further Excavations at Budrum, under the superintendence of Mr. Vice-Consul Biliotti - - - - -	-	-	2,000	-
Purchase of the Kokscharow Collection of Minerals - - - - -	-	-	1,600	-
Purchases at the Sales of the Pourtales and St. Angelo Collections -	-	-	2,000	-
		8,000	-	5,600
IV. BOOKBINDING, PREPARING, &c.:				
Bookbinding: Printed Books - - - - -	7,000	-	7,000	-
" Manuscripts - - - - -	800	-	800	-
" Prints and Drawings - - - - -	120	-	200	-
Preparing, &c. Zoology - - - - -	700	-	700	-
" Geology - - - - -	200	-	200	-
" Mineralogy - - - - -	120	-	150	-
" Botany - - - - -	50	-	50	-
Repairing and arranging Antiquities - - - - -	1,200	-	1,200	-
		10,190	-	10,300
V. PRINTING CATALOGUES, &c.:				
Guide-books and Synopsis - - - - -	350	-	350	-
Catalogue of Hebrew books - - - - -	400	-	400	-
Catalogues of Manuscripts - - - - -	200	-	200	-
Preparing and Printing Catalogues of Zoology - - - - -	1,000	-	1,000	-
Catalogues of, and Drawings and Engravings from, Coins and Medals -	500	-	800	-
Catalogues of, and Drawings from, Antiquities - - - - -	250	-	300	-
Tickets, Regulations, &c. - - - - -	200	-	200	-
Moulds and Casts from Marbles - - - - -	150	-	150	-
Ditto from Coins - - - - -	40	-	40	-
		3,090	-	3,440
VI. BUILDINGS, FURNITURE, FITTINGS, &c., Including Architect's Commission.				
General Repairs and Maintenance of Museum Buildings, &c. - - -	2,067	-	3,309	-
Fittings and Furniture for Department of Printed Books - - -	2,829	-	2,655	-
" " " Manuscripts - - - - -	168	-	153	-
" " " Mineralogy and Geology - - - - -	949	-	985	-
" " " Zoology - - - - -	828	-	583	-
" " " Botany - - - - -	138	-	218	-
" " " Antiquities - - - - -	2,146	-	2,410	-
" " " Coins and Medals - - - - -	105	-	50	-
" " " Prints and Drawings - - - - -	50	-	10	-
		9,280	-	10,373
VII. MISCELLANEOUS:				
Law Expenses - - - - -	100	-	100	-
Rent, Rates, and other Charges incidental to the Premises, No. 103, Victoria-street, Westminster, for the temporary continuance there of a Collection of Antiquities and Ethno- graphical Objects presented to the British Museum by the Trustees under the will of the late Mr. Henry Christy - £. 300				
Less,—Amount to be contributed by the Trustees under Mr. Christy's will - - - - - 50				
	250	-	-	-
		350	-	100
Deduct,—Credits in aid of the Estimate, viz.:				
Dividends on £. 30,000 Reduced Three per Cent. Annuities -	900	-	900	-
Museum Publications - - - - -	300	-	300	-
		1,200	-	1,200
NET AMOUNT OF ESTIMATE - - - £.	102,744	-	£.	98,164

VII.—RETURN of the NUMBER of PERSONS ADMITTED to VISIT the BRITISH MUSEUM.

PERSONS admitted to view the GENERAL COLLECTIONS in each Year, from 1860 to 1865, both Years inclusive.

	1860.	1861.	1862.	1863.	1864.	1865.
	N°	N°	N°	N°	N°	N°
JANUARY - - - - -	30,018	28,667	43,070	32,453	18,884	24,443
FEBRUARY - - - - -	29,995	32,183	36,445	30,042	23,315	21,564
MARCH - - - - -	33,995	33,378	38,499	34,774	45,267	28,163
APRIL - - - - -	65,982	83,436	59,204	49,493	30,471	39,045
MAY - - - - -	57,354	69,993	48,021	42,453	33,493	23,755
JUNE - - - - -	50,218	46,068	103,274	32,751	30,098	42,840
JULY - - - - -	50,955	69,361	143,258	42,618	40,832	36,868
AUGUST - - - - -	51,626	68,205	165,017	39,836	45,662	39,979
SEPTEMBER - - - - -	33,846	41,671	87,008	33,028	28,196	21,544
OCTOBER - - - - -	46,635	49,578	81,530	32,215	34,478	27,792
NOVEMBER - - - - -	29,506	39,351	35,802	23,507	26,748	21,458
DECEMBER - - - - -	56,809	79,995	53,949	47,631	74,895	42,516
Total Number of Persons admitted to view the General Collections (exclusive of Readers)	536,939	641,886	895,077	440,801	432,339	369,967
Number of Visits—						
To the Reading Room, for the purpose of Study or Research - - - - -	127,763	130,410	122,497	107,821	105,899	100,271
To the Galleries of Sculpture, for the pur- pose of Study - - - - -	2,710	2,630	1,647	2,042	1,140	2,356
To the Mausoleum and Cnidus Galleries - - - - -	-	-	-	-	-	635
To the Print Room - - - - -	3,197	3,109	3,265	2,827	2,361	2,565
To the Coin and Medal Room - - - - -	2,065	1,817	1,544	1,204	1,822	1,856
TOTAL - - - - -	672,674	779,252	1,024,030	554,695	543,561	477,650

Mem.—The Public are admitted to the BRITISH MUSEUM on *Mondays, Wednesdays, and Fridays*, between the hours of Ten and Four, during the months of November, December, January, and February; from Ten till Five during the Months of September, October, March, and April; and from Ten till Six from the 8th of May to the 31st of August. The Public will be also admitted on Saturdays from the 8th of May to the 31st of August of the present year, between the hours of Twelve and Six.

Persons applying for the purposes of Study or Research are admitted to the Reading Room, under certain regulations, every day, except on the days specified below, from Nine till Four in the Months of November, December, January, and February; from Nine till Five in the months of September, October, March, and April; and from Nine till Six in the months of May, June, July, and August.

Artists are admitted, under similar regulations, to study in the Galleries of Sculpture, from Nine o'clock to the hour of closing, every day on which the Museum is open, excepting Saturday.

The Museum is closed from the 1st to the 7th of January, the 1st to the 7th of May, and the 1st to the 7th of September, inclusive, on Ash Wednesday, Good Friday, and Christmas-day, and also on any Special Fast or Thanksgiving Day, ordered by Authority.

British Museum, }
16 April 1866. }

A. Panizzi,
Principal Librarian.

VIII.—PROGRESS made in the CATALOGUING and ARRANGEMENT, and Account of OBJECTS ADDED, in the Year 1865.

DEPARTMENT OF PRINTED BOOKS.

I. Works added to the Collection during the year have been placed on the shelves of the Library as soon as catalogued. The press-marks, indicating their respective localities, have been marked on the inside, and affixed to the back of each volume; also on the title and entry in the Catalogue. The total number of these press-marks amounts to 163,897.

II. *Cataloguing*.—(a.) *New General Catalogue*.—The number of titles and cross-references written for this Catalogue amounts to 12,839. The number of titles transcribed fourfold for this Catalogue is 30,486, and of index slips prepared and transcribed, 506; 34,635 title slips, and 498 index slips have been incorporated into each of the three copies of this Catalogue, from letter A to K, inclusive. This incorporation has rendered it necessary, in order to maintain the alphabetical arrangement, to remove and re-insert in each copy 41,848 title slips and 686 index slips, and to add to each copy 1,269 new leaves; 22,663 title slips of letter L (including 12,204 new titles) have been laid down in one copy of this Catalogue, and 23,124 title slips in a second and third copy; of each of the last two sets, 12,304 were new titles.

(b.) *Supplementary Catalogue*.—The number of titles and cross-references written for this Catalogue is 47,143. The number of titles transcribed fourfold for this Catalogue is 12,922, besides 552 index slips prepared and transcribed; 17,402 title slips, and 541 index slips have been incorporated into each of the three copies of this Catalogue. In order to maintain the alphabetical arrangement, 24,648 title slips, and 515 index slips, have been removed and re-inserted in each copy; 895 leaves have been added to each copy.

The number of new entries made in the Hand Catalogue of the Periodical Publications is 738.

(c.) *Maps*.—The titles and cross-references written for Maps amount to 6,209. The number of titles transcribed fourfold for this Catalogue is 6,603. The number of titles incorporated into each of three copies of this Catalogue is 6,735. In order to maintain the alphabetical arrangement, 6,247 title slips have been removed and re-inserted; 320 new leaves have been added to each copy.

(d.) *Music Catalogue*.—The titles and cross-references written for this Catalogue amount to 4,608; 501 titles have been transcribed fourfold for this Catalogue. The number of titles incorporated into each of three copies of this Catalogue is 3,202. In order to maintain the alphabetical arrangement, 2,350 title slips have been removed and re-inserted; 126 new leaves have been added to each copy.

(e.) *Chinese Catalogue*.—The titles and cross-references written for this Catalogue amount to 1,071.

(f.) *Hebrew Catalogue*.—The titles and cross-references written for this Catalogue amount to 905. The printing of the Catalogue has proceeded as far as signature 3 L.

(g.) *Carbonic Hand Catalogue*.—53,546 title slips of the fourth transcript of the General Catalogue have been mounted on cartridge paper, 64,800 have been arranged according to the press-marks, and 66,520 have been incorporated into the general series: 6,750 title slips of the fourth copy of the Map Catalogue have been mounted on cartridge paper. Of the Music Catalogue 5,894 title slips of the fourth copy have been mounted on cartridge paper, 22,998 have been arranged for incorporation, and 21,350 have been incorporated into the general series.

(h.) *List of Books of Reference in the Reading Room*.—The number of alterations and additions made in the interleaved copy of this list, and also in the hand list of the books of reference, in order to record the changes made in the books of reference by the addition of new works, and the exchange of old for new editions, amounts to 192 in each.

III.—The number of volumes bound is about 12,200 in 10,900, including about 3,300 pamphlets. The number of volumes repaired is about 740. About 620 Maps have been mounted. The numbers in this part of the return are given approximatively, the late binder, who was dismissed in the course of the year 1865, having refused to afford any information upon the subject, and it being therefore impossible to control them by his books, as has been hitherto done.

IV. *Reading Room Service*.—1. The number of books returned to the shelves of the General Library from the Reading Room is 201,117; to those of the Royal Library, 8,376; to those of the Grenville Library, 988; and to the closets in which books are kept from day to day for the use of the Readers, 142,766. Adding the number of volumes returned to the shelves of the Reading Room, about 840,057, the whole amounts to 1,193,304, or 4,158 per diem.

2. The

2. The number of Readers has been 100,271; on an average 349 per diem, the Reading Room having been kept open 287 days: each Reader has consulted, on an average, 12 volumes per diem.

V. *Additions*.—1. The number of volumes added to the Library (comprising 213 received under the International Copyright Treaties) amounts to 29,686 (including Music, Atlases, and Newspapers), of which 1,897 were presented, 22,030 purchased, and 5,759 acquired by copyright.

2. The number of parts of volumes (comprising 485 received under the International Copyright Treaties) is 34,358 (including Atlases and Music), of which 417 were presented, 15,503 purchased, and 18,438 acquired by copyright. The total number of Newspapers acquired is 1,103. Of these, 740 (*viz.*, 221 published in London, and 519 in the country) have been received from the Inland Revenue Office in England, 170 from the branch of that office in Ireland, and 131 from the branch of the same office in Scotland; 44 newspapers have been presented, and 18 have been purchased.

3. The Maps, Charts, and Plans amount to 1,587, in 5,621 sheets, the Atlases to 23 complete, and 17 parts of Atlases in course of publication. Of the Maps and Charts, 5 were presented, 1,249 purchased, and 333 acquired by copyright. Of the Atlases, 19 were purchased, and 4 complete Atlases (of which 1 was acquired under the International Copyright Treaties), and 17 parts of Atlases, were acquired by copyright.

4. The number of pieces of Music, each comprising a complete work (including 405 received under the International Copyright Treaties) is 2,877, of which 722 were purchased, and 2,155 acquired by copyright: 804 parts and numbers of works in progress (including 111 received under the International Copyright Treaties) have been acquired by copyright, and also 967 works, not included among the pieces of music, of which 878 were purchased, 1 presented, and 88 (including 20 received under the International Copyright Treaties) acquired under the Copyright Act.

5. The total number of articles received (including Broad-sides, Engravings and other miscellaneous pieces, not enumerated above) is 75,565, of which 1,121 were received under the International Copyright Treaties. Of the articles received (exclusive of Broad-sides, Engravings, &c., and comprising 699 received under the International Copyright Treaties), 28,644 are complete works. Of the complete works, 19,335 were purchased, 915 presented, and 8,394 acquired by copyright.

6. Each article acquired has been stamped. The number of stamps so impressed is 312,755.

J. Winter Jones.

DEPARTMENT OF MANUSCRIPTS.

1. The copy of the Catalogue of Additions for the years 1848–1851 has been sent to press, and the sheets of 1848–1850 revised. The Index to this Catalogue is in progress.

2. A revised abridgement of the Catalogue of Additions for 1854 has been partly prepared (Nos. 19,720–20,188), and descriptions written of the Additional Manuscripts from No. 21,408 to No. 21,506, and from No. 21,550 to No. 21,731, for the years 1856, 1857.

3. The Catalogue in detail of the Birch Manuscripts has been continued from No. 4,262 to No. 4,274, and from No. 4,324 to No. 4,394.

4. The Egerton Manuscripts, 1,900–1,944 (acquired in 1861–1863), have been described in detail.

5. The Catalogue of Icelandic Manuscripts has been continued, from No. 5,311 to No. 5,318, Nos. 6,121, 10,361, 10,375 B, and from No. 11,061 to No. 11,156.

6. A brief description of the Cottonian Manuscripts, injured in the fire at Ashburnham House in 1731, has been drawn up, and partly transcribed into an interleaved copy of the printed “Report of the Committee appointed to view the Library,” 1732.

7. A detailed description has been made (with an Index) of the Correspondence of Pope, contained in Additional MSS. 4,807–4,809.

8. The entries in the Hand Catalogue of the Additional Manuscripts, placed in the Reading Room, have been continued from No. 25,612 to No. 25,727, from No. 25,769 to No. 25,788, and from No. 25,906 to No. 26,039.

9. The Additional Charters and Rolls have been described from No. 15,645 to No. 15,902, and from No. 16,158 to No. 16,508, acquired in 1863–1865. The slips have been revised from No. 8,340 to No. 9,948, and transcribed into the General Catalogue, from No. 7,183 to No. 9,942, Department copy, and from No. 7,183 to No. 7,313, Reading Room copy. A brief descriptive List has also been made of the Charters acquired in 1854 (Nos. 8516–9202).

10. A descriptive Catalogue is in progress of the Seals attached to the Original Charters in the various Collections, and 7,214 Seals, attached to Add. Ch. 1-16,508, and Campbell Ch. 1—xxxvi. 25, have been entered on slips. A Schedule has also been made of a series of casts of Imperial Seals, and registered from xli. 1, to xli. 231.

11. Twenty-six volumes in Arabic, 109 in Persian, and four in Turkish, have been described in detail, and 167 in various Oriental languages more briefly for the Catalogues of Additions.

12. The Catalogue of the Syriac Manuscripts has been continued, and the Nos. 14,567-14,665, 14,671-14,735, and 17,126-17,172, described in detail.

13. Indexes have been made to the Additional MSS. 4,965, 4,968-4970, 21,417-21,426, 21,240-21,243, and 23,505; also to the Topham and Lansdowne Collections of Charters. An Index has likewise been made and transcribed into the third volume of the General Catalogue of Charters (two copies).

14. Many corrections have been made in the printed Catalogues of the Cottonian and Sloane Manuscripts placed in the Reading Room.

15. The Register of Donations has been kept up to the end of 1865.

16. The Letters and Papers in Add. MSS. 21,417-21,427, 26,076-26,079, 26,092-26,099, and Egerton MSS. 1,964-1,971, have been arranged, or re-arranged, as also the Cottonian MSS. Tib. A. viii., B. xi.; Otho A. iv., C. iv., D. ii., D. v.; and Vitell. D. iv., D. xviii.

17. The Additional Manuscripts have been numbered and registered, from No. 25,906 to No. 26,721, from No. 26,622 to No. 26,891, and from No. 27,215 to No. 27,235; and bound, repaired, lettered, and stamped, from No. 25,612 to No. 25,727, and from No. 25,769 to No. 26,039.

18. The Egerton Manuscripts have been numbered and registered, from No. 1,963 to No. 2,002.

19. The Additional Charters and Rolls have been arranged and numbered, from No. 16,332 to No. 16,511.

20. Six hundred and forty-six of the Additional Manuscripts, 111 Sloane, 57 Cottonian, 97 Lansdowne, and 27 of the Egerton Collection, have been folio'd.

21. Stamps have been placed on every tract, letter, or separate document, in 16 volumes of the Cottonian Collection, 2 Old Royal, 3 Harleian, 1 Arundel, and 2,510 Additional Manuscripts; also on 99 Additional Charters, and 81 Books of Reference. Extra stamps have also been placed on 76 Additional and 16 Egerton volumes. The total number of stamps affixed amounts to 60,421.

22. Ninety-three Cottonian, 5 Sloane, 9 Old Royal, 82 Harleian, 4 Arundel, and 397 Additional Manuscripts, with 84 Books of Reference, have been bound, repaired, or lettered. Eighteen Arundel Manuscripts have been armed, and 398 Additional permanently press-marked and entered in the Inventories.

23. The Additional Charters and Rolls have been cleaned, repaired, and stamped with numbers, from No. 16,317 to No. 16,415, and 302 boxes made for Bullæ and Casts.

24. The Additions made to the Department in the course of the year are as follows:—

To the General Collection—

Manuscripts	-	-	-	-	-	-	-	-	1,177
Original Charters	-	-	-	-	-	-	-	-	180
Casts of Seals	-	-	-	-	-	-	-	-	231

To the Egerton Collection—

Manuscripts	-	-	-	-	-	-	-	-	40
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Among the acquisitions more worthy of notice may be specified—

A fine copy of Gower's "Confessio Amantis," written on vellum in the 14th century.

Metrical Lives of the Saints, in English, of the beginning of the 14th century, on vellum.

A copy of the French Chronicle of Jean Juvenal des Ursins, of the 16th century, being the one used by Denis Godefroy for the edition of 1614.

The English version of Sir John Maundeville's Travels, on vellum, 14th century, which appears to have been obtained by Caxton, the printer, from the abbey of St. Alban in 1490.

The Sonetti and Canzoni of Boiardo, written on vellum in the year 1474.

Eighty-seven volumes on vellum and paper (somewhat damaged by fire), presented by John Payne, Esq. Among them is the Archinto Codex of Dante, on vellum, 14th century, and the Gospels in Slavonic, written in 1322 on vellum; also a large series of Correspondence of Papal Nuncios; Diaria; Bulls; &c., during the 16th, 17th, and 18th centuries.

About twenty volumes of Extracts from Public Records and other Collectanea relating to the county of York.

Many

Many volumes on the subject of Heraldry and Genealogy, English and Foreign, acquired at the Wellesley and Willement sales.

A number of original Charters (many with Seals) relating to Kent, from the Dering Collection.

The greater part of the Book of Job, in Arabic, written on vellum at the beginning of the 9th century, of much palæographical value.

A Collection of about 430 volumes in Persian, Arabic, Sanscrit, and other languages, formerly belonging to William Erskine (translator of the Emperor Baber's Memoirs), illustrative of Oriental History, and especially the Mohammedan dynasties of India.

Another Collection of Persian Manuscripts, which belonged to the late Sir John Malcolm, Ambassador in Persia, many of which are very remarkable as specimens of Eastern art in the 15th, 16th, and 17th centuries.

The Collection of Hebrew Manuscripts, in 308 volumes, formed by the late Giuseppe Almanzi, of Padua. Fifty-two of these are on vellum, and the dates extend from the 13th to the 16th centuries. Every branch of Hebrew literature is represented in them; but one volume, written on vellum at the beginning of the 14th century, with many miniatures, is of peculiar value as illustrative of art.

A copy, on vellum, of the Hebrew Lexicon of Menachem ben Saruk, dated A.D. 1091; probably the oldest copy existing.

The Papers of the well-known Oriental scholars, Dr. John Leyden and William Erskine, in 67 volumes. Presented by C. J. Erskine, Esq.

Many Autograph Letters and Signatures of distinguished personages, among which are those of the Doges Marino Faliero and Francesco Foscari, the poet Boiardo, René d'Anjou, the historian Philippe de Comynes, Ludovico Sforza, Duke of Milan, Andrea Doria, Cardinal Pole, Vasari, Cosmo di Medici, Carlo Borromeo, Pope Pius VII., and others.

25. The number of deliveries of Manuscripts to Readers in the Reading Room during the past year amounts to 21,311, and to Artists and others in the rooms of the Department, to 4,199, exclusive of the volumes shown to Visitors on private days.

Frederic Madden.

DEPARTMENT OF ORIENTAL, BRITISH, AND MÆDIEVAL ANTIQUITIES, AND ETHNOGRAPHY.

I.—Arrangement.

A new table-case has been placed in the Kouyunjik Gallery, and Assyrian Antiquities are displayed therein. An additional table-case has been placed in the British and Mediæval Room.

In the Egyptian series 215 objects have been examined and catalogued, including 48 Papyri, an inscribed leathern roll, and 39 Gnostic Amulets.

117 Egyptian objects have been mounted, among which are twelve tablets or sculptures of a large size, which have been fixed on stone plinths; a glass case has been placed over an Egyptian statue; and the arrangements of the first Egyptian Room have been modified, so as to admit of the incorporation of recent acquisitions.

Among the Egyptian Papyri 27 pieces have been cleaned, 55 have been covered with glass and bound, and 2 large pieces have been framed, glazed, and attached to the walls of the North West Staircase.

The table-cases of the Kouyunjik Gallery have been re-arranged, and a larger number of objects laid out for exhibition in the Assyrian Basement.

2290 inscribed Assyrian tablets, have been arranged in the table-cases of the Kouyunjik Gallery, and 560 select specimens placed in boxes; 85 broken tablets have been repaired.

Four Assyrian sculptures have been mounted on stone bases and exhibited, 96 minor Assyrian Antiquities have been mounted, including 36 Assyrian cylinders and gems, and 34 fragments of ivory carvings.

The sculptures and casts of sculptures from Persepolis and Hadji Abad, have been arranged and fixed on the north and west walls of the Assyrian Transept, completing the arrangement of that part of the collection.

Four late Punic *Stelæ* have been mounted on stone plinths.

105 objects in the British Collection have been mounted on tablets; 257 mediæval seals and signet rings have been mounted and exhibited, together with impressions at their sides.

In the Ethnographical Room, twelve cases on the south side have been repainted, in a portion of which the collection of Mexican antiquities has been re-arranged, duplicates and specimens of doubtful antiquity having been previously removed; 26 Mexican vases have been repaired.

Nine Hindoo sculptures have been mounted on stone bases.

In the collection of moulds from seals, type impressions from the great seals of the United Kingdom have been made, as well as from the great seals of France; 139 moulds of German seals and 11 of Wiltshire seals have been added.

In the collections generally, 3,089 objects have been registered, including the whole of the acquisitions of the year 1865. These additions have been, as far as possible, incorporated

rated with the various collections to which they belong. 591 descriptive labels have been added, and 224 printed numbers attached to the objects, besides the usual registration numbers.

The preparation for press of the catalogue of English medals, has been chiefly carried on with the assistance of this department, and much assistance has been also rendered to the publication of Assyrian inscriptions.

II.—Acquisitions.

Among the acquisitions of this department, the most important are two collections of considerable extent and interest.

I. The valuable collection of Antiquities and Ethnological remains, formed by the late Henry Christy, Esq., F.S.A., F.G.S. That gentleman bequeathed his extensive collections, together with a sum of money to trustees, by whom the bulk of the collection has been offered on certain conditions to the British Museum, and accepted. The collection is peculiarly rich in early remains from the Drift, antiquities discovered in the caves of the south of France, stone implements and weapons from all parts of the world, Mexican antiquities, and other remains of an ethnological character. It has not yet been removed from the house in Victoria Street, formerly occupied by Mr. Christy.

II. A collection of antiquities illustrating what the donor has termed "Primitive Worship," in various parts of the world, and connected with the *fascinus*, the evil eye, and Nature worship. This collection has been formed and presented by George Witt, Esq., F.R.S.

Neither of these collections has as yet been received by the officers of the Museum, and, therefore, any more detailed account of them will be reserved for a future year.

The other acquisitions of the department are 1,085 in number, and may be classed as follows:—

1. *Egyptian*.—A leather inscribed roll; a papyrus containing a mathematical treatise composed by a scribe named Aahmes in the 33d year of a monarch whose period is not known, and seven other papyri.

A sepulchral tablet of a functionary, dated in the reign of Thothmes IV.

A small collection of Egyptian antiquities of various kinds, comprising a number of sepulchral figures, a bronze vase of rare form, a ring bearing the name of Rameses II., and other objects of interest, presented by the Trustees of the Christy Collections.

Three bronze buckets with figures in relief, a bronze head-dress inlaid with gold, and a portion of a figure of the goddess Thueris carved out of smoky quartz.

A sandstone tablet, with an inscription in the Æthiopic character, from Maharakah in Nubia, and fragments of pottery from Elephantine, presented by the Rev. Greville J. Chester.

Monumental inscription in Coptic for John, a deacon of the city of Kôs, from Antinoë, presented by J. Manship Norman, Esq.

Two gnostic gems.

2. *Phœnician*.—A shell of *Tridacna elongata*, probably from the Red Sea, elaborately carved with ornaments and figures, and similar in style to specimens of the same kind found in Assyria, the Greek Islands, and Etruria; it was found in a tomb near the so-called "Tomb of Rachel," near Bethlehem. Also a collection of pottery from the same tomb, presented by the Rev. Joseph Barclay, LL.D.

Casts from two Hebrew inscriptions, presented by M. de Saulcy.

3. *British and Mediæval*.—The Foreign illustrations of this section have been increased by the following acquisitions:—

Twelve Implements of worked reindeer-horn, from a rock-shelter at La Madelaine, (Dordogne,) and a series of flint implements of a Drift type from the cave of Moustier, (Dordogne,) presented by Henry Christy, Esq., and M. Edouard Lartet.

Implements of flint and bone from the cave at Aurignac, (Haute Garonne,) excavated and presented by M. Edouard Lartet.

A series of long cores and flakes from Pressigny-le-Grand, (Indre-et-Loire,) collected and presented by Henry Christy, Esq., and John Evans, Esq., F.R.S.

A collection of cores and flakes of jasper, quartz, and various siliceous stones, found at Jubulpore, Bengal Presidency, presented by Sir Charles Lyell, Bart., on behalf of the late Lieutenant Swiney.

Specimens of flakes or arrow-heads of stone found near Grahamstown, South Africa, presented by Sir Charles Lyell, Bart.; and a similar collection from the neighbourhood of Cape Town, presented by Edgar L. Layard, Esq.

The British series has received the following additions:—

A collection of flint implements found in Yorkshire, presented by the Rev. W. Greenwell.

A series of flint flakes from Lough Neagh, Co. Antrim, and four scrapers of flint from Icklingham, Suffolk, presented by John Evans, Esq., F.R.S.

A flint scraper found at Leeds Castle, Kent, presented by C. Wykeham Martin, Esq., M.P., V.P.S.A.

A stone celt found in Co. Antrim, presented by Dr. Nathaniel Hunter. A flint celt from the

the Seine at Paris, and two flint implements from the Thames, presented by A. W. Franks, Esq.

A well formed arrow-head of flint found at Hoxne, Suffolk, presented by the Rev. Edwin Sidney.

A terra-cotta ring or pierced disk found near Macclesfield, presented by J. D. Sainer, Esq.

Seven bronze celts found in England, presented by Henry Christy, Esq. A bronze spear-head of rare form found at Plaistow, in Essex, two bronze celts found near London, and ten specimens from France, presented by A. W. Franks, Esq.

Two bronze armlets, and a disk of the same metal found in the cave of Heathery Burn, near Stanhope, Co. Durham.

A number of Objects found near Heneglwys, in Anglesea, and resembling in their forms Irish remains; they consist of rings, studs, an armilla, and a bifid razor or arrow-head, all of bronze, and beads of amber and stone; presented by the Ven. John Wynne Jones, Archdeacon of Bangor.

A terra-cotta object of unknown use found in Lough Gur, Co. Limerick, and presented by J. F. W. de Salis, Esq.

Two penannular rings found in Ireland, one of gold with transverse bands of a baser metal, the other of copper with a thick covering of gold.

Seven vessels of chlorite-schist found in a kistvaen in the Isle of Unst, Shetland.

A number of Roman antiquities recently discovered in London, and principally presented by A. W. Franks, Esq.

Two Samian Cups found in London, presented by the Trustees of the Christy Collections.

Five Roman terra-cotta vases found in various parts of England, presented by the Rev. Greville J. Chester; and one similar vessel found in Southwark, presented by Barnett Myers, Esq.

Bronze head of Bacchus found at Thaxted, in Essex, presented by A. W. Franks, Esq., and a bronze head of Diana, forming a steelyard weight, found at Chesterford in the same county.

An iron spear-head, and a bronze armilla and fibula, found in the river Churn, near Cricklade, Wilts, presented by the Earl of St. Germans.

A gold Roman ring set with a paste, found near Odiham, Hants.

Two balls of lead with cubes of iron within them, and two leaden rings, perhaps Roman, found near Norham Castle, Co. Durham, presented by T. Y. Greet, Esq.

Two Anglo-Saxon glass vessels, found in an interment at Combe, near Sandwich, Kent, presented by W. H. Spiller, Esq.

Two Anglo-Saxon brooches of bronze, presented by the Rev. Dr. Wellesley, Principal of New Inn Hall, Oxford.

Fragments of an ingot of gold found near Wimbourne, Dorsetshire, purchased under the new regulations as to Treasure Trove.

Two iron rings and a hand-like object of the same metal, found at Haverford West, Co. Pembroke, presented by the Archæological Institute of Great Britain and Ireland.

Two specimens of early glazed pottery found at Lincoln, presented by Mr. Allwood.

The seal of a chantry founded by Thomas de Breubre in Wimbourne Minster; a fine seal formed of a Roman intaglio in a setting of the 14th century; a seal of Wingham, in Kent; and one of the Peculiar of Bridgenorth, Salop.

A pair of English "Wedding Knives" with enamelled handles and embroidered sheath, and a terra-cotta vase, both from the old house at Scrivelsby, in Lincolnshire, and presented by the Hon. Lady Dymoke.

A bas-relief in stone from the Old Palace at Theobalds, a sepulchral memorial of the 14th century; and two ornamental bricks from an old house in Surrey; presented by J. G. Nichols, Esq., F. S. A.

A wooden batlet formerly used in Warwickshire, and illustrating an obscure passage in Shakspeare, "As You Like It," Act 2, Scene 4; presented by J. R. Wise, Esq.

An English dial of complex construction, made by Walter Hayes; presented by A. W. Franks, Esq.

The early Christian and early Byzantine series has received the following important additions:—

Seven Christian gems, two with the subject of the Good Shepherd.

A lamp in the form of a peacock, from the Earl Cadogan's Collection; and a lamp in the form of a duck, presented by John Henderson, Esq.

The contents of two tombs discovered at Hippo, in North Africa; in one of them were two circular brooches set with pastes on gold foil, and a buckle with a punctured subject; in the other were two circular brooches of silver set with garnets, gold ear-rings, and a number of small objects. These ornaments were obtained in the country by the Rev. Greville J. Chester.

A buckle set with gold and garnets, and a ring of similar workmanship, both from tombs of the Merovingian period, but of which the exact locality is not known.

A circular brooch of gold, in the centre of which is set a *cloisonné* enamel representing a royal bust; around it are borders of pearls and gold mouldings. This jewel was found at Canosa in South Italy, and purchased from Signor Castellani. Its workmanship resembles the famous Alfred jewel at Oxford, and belongs to a rare class of art. Three early gold rings of various kinds also purchased from Signor Castellani.

The Mediæval Collections, of a miscellaneous character, have been increased as follows :—

One hundred and one matrices of seals, of which 53, chiefly found in the Seine at Paris, have been presented by A. W. Franks, Esq.

Eighty-five finger-rings of various kinds, including 44 presented by the Trustees of the Christy Collections.

Two brass buckets of Venetian workmanship, elaborately decorated with Oriental patterns; one of them is inlaid with silver.

4. *Ethnographical*.—A Chinese sword of bronze, with an inscription on the blade in the ancient seal character. This weapon, which may be older than the Christian era, has a jade handle of a more recent date, and has probably come from the Chinese Imperial Collection.

A series of gold penannular rings from the province of Cauca, New Granada.

A small collection of terra-cotta figures from Ecuador.

A Mexican head carved in a very rare green mineral; an alabaster vase, and several other antiquities from Mexico.

A collection of objects from New Guinea and the adjacent islands, presented by C. J. Jessop, Esq.

An enamelled silver necklace worn by the Kabyle tribes of Algeria, presented by the Rev. Greville J. Chester.

A leather case containing an amulet or charm, probably from the upper part of the Nile, presented by Richard Greene, Esq.

An adze of black stone from Burmah, presented by Captain A. G. Duff.

A Chinese model of a pagoda in steatite, presented by Herbert Lane, Esq.

A model of a Labrador sledge, presented by Samuel Prior, Esq.

S. Birch.

DEPARTMENT OF GREEK AND ROMAN ANTIQUITIES.

I.—Arrangement.

Twelve hundred and ninety-nine objects, chiefly antiquities from Camirus, have been registered; descriptive titles have been attached to 213 statues and other objects; 38 sculptures, and 47 inscriptions and sepulchral tablets, have been mounted on plinths or repaired; 797 vases, terra-cottas, ivories, and other objects, chiefly from Camirus, have been repaired or cleaned; one Mosaic pavement from Halicarnassus, and portions of three others, have been mounted and repaired.

The wall-cases in the Second Vase Room have been relined and made dust-proof, and their contents re-arranged. Sheets A to H of the second volume of the Vase Catalogue have been printed. Part I. of a new synopsis of the Department of Greek and Roman Antiquities, containing the description of the First Vase Room, is now ready for issue.

II.—Acquisitions.

At the sale of the celebrated collection of the late Count Pourtalès a number of antiquities were purchased, of which the following are the most remarkable :—

Sculptures. (1.) A head of Apollo in white marble, formerly in the Giustiniani Collection at Rome. This head is remarkable for the intense pathos in the expression, and for the bold and elaborate execution. From certain peculiarities in the treatment, it is possible that it may be an ancient copy of a work in bronze.

(2.) A youthful male head from the frieze of the Parthenon, formerly in the possession of Mr. Fauvel of Athens. Since the purchase of this head, it has been identified as belonging to one of the mounted figures in the group engraved, *Museum Marbles*, Pt. VIII., Pl. 19.

(3.) A sepulchral *stèle* on which are represented in relief a physician rubbing with some unguent the body of a naked youth who stands before him. At the side is the *Kribanos* or *Klibanos*, used in the ancient bath for regulating the temperature; below are inscribed the names of a physician and his family.

(4.) Two male figures attacking a bull with spears; found in the Island of Naxos, and formerly in the Choiseul-Gouffier Collection. This group is probably part of a frieze in high relief.

(5.) Fragment from a chariot group in relief, of which only the anterior halves of four horses harnessed abreast have been preserved.

(6.) The front of a sarcophagus of the Roman period, representing several groups of boys playing at games. Though the sculpture is of a late period, the several groups are remarkable for simplicity and beauty of composition.

(7.) Sarcophagus, on which is represented, in relief, the story of Phædra and Hippolytus

(8.) A female head, probably, of a marine deity.

(9.) A

- (9.) A head to which the name of the Empress Domitia has been attributed.
- (10.) A head of the Emperor Lucius Verus, when young.
- (11.) A bust of Crispina, wife of the Emperor Commodus, in fine condition: a good specimen of the art of the period to which it belongs.
- (12.) A bust of the Empress Julia Mammæa.

Bronzes.—(1.) A vase 1 foot 11 $\frac{3}{4}$ inches high, with handles terminating in swans' heads, in very fine condition, and remarkable for size and beauty of form. Found at Locri, in Southern Italy.

(2.) A vase 1 foot 9 $\frac{1}{8}$ inches high, the handles formed by two naked figures bending back and resting on sphinxes. This vase has been gilt; the figures are finely modelled and skilfully adapted to their place in the composition. Found in a tomb at Vulci.

(3.) A seated figure of Jupiter, formerly in the collection of Baron Denon, and said to have been found in Hungary. A fine work of the Roman period.

(4.) An Etruscan mirror, on which is engraved a group representing the toilet of Helen in the presence of Aphrodite. The names of all the figures are inscribed near them. Formerly in the Durand Collection.

Greek Fictile Vases.—(1.) A fine *Krater*, with figures painted in red and white on a black ground. On the obverse is represented the initiation of Herakles and of the Dioskuri, in the lesser Mysteries at Agra. On the reverse, Dionysos, Plutos, and other figures. This vase is remarkable for the interest of the subject, the richness and variety of the composition, and the excellence of its condition. It was found at Sant'Agata di Goti, in Southern Italy.

(2.) A large *Krater*, with figures in red and white on a black ground. On the obverse is the sacrifice of Iphigenia at Aulis. Behind the figure of Iphigenia is the doe substituted by Artemis. The subject represented on this vase is one of rare occurrence in ancient art.

(3.) A *Kantharos*, with red figures on a black ground. On the obverse, Orestes slaying Neoptolemos at the altar at Delphi. On the reverse, a scene supposed to represent the trial of Orestes before the Areopagus.

(4.) A *Krater*, with red figures on a black ground. Two comic actors, one of whom ascends a ladder to a window where a lady's head appears. The other waits on him, holding a torch. This scene is a burlesque representation of the visit of Jupiter to Alcmena; it occurs on a nearly similar vase in the Vatican.

(5.) *Krater*, with red figures on a black ground. Hermes holding the infant Dionysos, who extends his arms towards a Mænad, his future nurse. Above these figures their names are inscribed.

(6.) *Krater*, with polychrome figures on a black ground. The hunt of the Calydonian boar.

(7.) *Krater*, with red figures. Theseus sacrificing the bull of Marathon.

(8.) *Krater*, with red figures. Cassandra and Polyxena taking refuge at the feet of the statue of Pallas Athene on the night of the taking of Troy.

(9.) Vase, with four handles; red figures on a black ground. On the obverse, Actæon devoured by his hounds.

(10.) Vase, in the form of a duck, for holding unguents; on each wing of the duck, a reclining figure, modelled in relief, in very fine condition, and richly ornamented.

Terra-cottas.—(1.) Model of a rustic waggon, with solid wheels; probably a child's toy. It is painted with ornaments of an archaic character. Found at Nola.

(2.) Grotesque figure seated on an *Amphora*.

Gold Ornaments.—(1.) A circular plate, in embossed work, representing two youths, and a female figure seated round a large vase.

(2.) Two oblong plates, on each of which is embossed a reclining satyr.

Miscellaneous.—(1.) An archaic carving in amber, representing a female figure carried off by a male figure. In fine condition, and remarkable for the size of the piece of amber.

(2, 3.) Two small squares of inlaid glass, in each of which is a tragic mask in various colours. Such vitreous inlays are of great rarity.

(4.) A mosaic of the Roman period, representing a landscape.

(5.) A mosaic, representing an Amazon reclining by her horse; which lies on a low truck on wheels.

A Collection of Antiquities purchased from Signor A. Castellani, of Naples.—This collection
187. C tion

tion comprises a number of fine bronzes, a choice series of engraved stones (intaglios and cameos), the greater part of which were purchased by Signor Castellani from the celebrated Museum of the Marchese St. Angelo; a small collection of choice, ancient, and mediæval rings; several interesting archaic terra-cottas, three Fictile vases, four Etruscan sarcophagi, and ten small figures in lead.

The following objects deserve special notice:—

Bronzes.—(1.) A seated figure, probably, of a philosopher, recently found in dredging the harbour at Brindisi, the ancient Brundisium. This bronze is remarkable for the broad and effective treatment of the subject; the drapery is skilfully composed, the conception of the figure easy and natural.

(2.) A group of Herakles overcoming the horses of Diomedes, which has formed the *epithema*, or ornament at the top of a *cista*, of which only fragments remain. This group is an interesting specimen of Etruscan art; the horses are carefully modelled, but in a style which retains traces of archaic stiffness; found at Palestrina (Præneste).

(3.) Demeter seated in a rustic car; a most curious specimen of early Etruscan art, in the finest condition; found at Amelia in Etruria.

(4.) A lamp in the form of the head of a greyhound holding in his mouth the head of a hare. This is beautifully modelled, and belongs to the finest period of Greek art; found at Nocera (Nuceria Alfaterna).

(5.) A youthful male figure, with an Etruscan inscription on the base.

(6.) A figure of Sylvanus in very fine condition; found at Nocera (Nuceria Alfaterna).

(7.) A small group representing Helle on a ram; found at Chiusi.

(8.) The infant Bacchus holding up a bunch of grapes.

(9.) Autumn represented as a winged boy with a basket of fruit.

(10.) An oblong mirror set in an ornamented frame, round which are flowers and Cupids; below is a group representing a male and female figure. This mirror is remarkable for size and richness of decoration; found at Locri, in Southern Italy.

(11.) A mirror, on which is represented Helen at the taking of Troy, seeking refuge from the pursuit of Menelaus at the Altar of Athene; the composition includes Aphrodite and several other figures whose Etruscan names are inscribed over them. The subject is here treated in an unusual manner, and this mirror is further remarkable for the masterly drawing of the figures; it may be considered the finest specimen of this class of objects in the British Museum.

(12.) A mirror, on which are represented Menelaus, Ulysses, Clytemnestra, and Palamedes, with their names inscribed in Etruscan characters.

(13.) A mirror, on which are represented Minerva, Herakles, Aphrodite, and Apollo in front of an Ionic temple, with their names inscribed in Etruscan characters.

(14.) A mirror, on which are represented a male figure in a Phrygian cap playing on the lyre, inscribed "Thalna," in front of whom stands a veiled female figure; behind her is a seated female figure holding a vase on her lap.

(15.) A mirror, on which is represented the head of the youthful Herakles.

(16.) The cover of a mirror, on which is represented, in embossed work, the meeting of Ulysses and Penelope.

(17.) The cover of a mirror, on which is represented, in embossed work, a group of Venus and Anchises.

Nos. 11 to 17 were found at Cære (Cervetri).

(18.) A suit of Greek armour.

Vases.—(1.) An archaic *hydria* representing a battle scene, with the names of the combatants inscribed over them; found at Capua Vetere.

(2.) A cup, on the inside of which a shoemaker making a shoe is painted in red on a black ground. Very curious for the subject; found at Chiusi.

(3.) A cup, with red figures on a black ground, representing Bacchus with attendant satyrs.

This design is remarkable for the elaborate finish of the drawing; found at Capua Vetere.

Terra-cottas found at Locri.—These consist of eight fragments from thin slabs, on which archaic groups are represented in low relief; among the subjects are Hermes Kriophoros, and two female figures stooping over an altar, in front of which is a cock standing on a candelabrum; two other female figures are represented each holding a cock in her right hand.

Four Sarcophagi found at Chiusi.—These are small square Cists cut in freestone. On them

them are sculptured, in very low relief, banquets, hunting scenes, and dancers, forming a frieze round each Cist; these reliefs are well preserved, and are interesting specimens of Etruscan art.

Sculptures from the Mausoleum.—In the course of the year Mr. Biliotti, British Vice-Consul at Rhodes, and M. Salzmann, have been employed by the Trustees to resume the excavations on the site of the Mausoleum, the complete exploration of which had been previously impossible, on account of the refusal of the owners of some of the site to part with their houses.

The whole of the *Peribolus* has now been cleared and carefully dug over, and the ground lying below the *Peribolus* on the East and South has also been explored.

In the course of these excavations a number of fragments of the sculptures of the Mausoleum have been discovered.

The most remarkable of these fragments are:—

(1.) The body of a Greek warrior which has been fitted to its place on the slab of frieze, discovered by Mr. Newton *in situ*, in 1857, and engraved in his *History of Discoveries at Halicarnassus*, Pl. ix., upper view.

(2.) The lower part of a right leg, which has been fitted to a seated colossal figure previously discovered.

(3.) A horse's foot attached to a base, and seven other fragments from one or more of the colossal horses from the chariot group which crowned the *apex* of the pyramid.

(4.) Part of the body of a female charioteer from the chariot frieze, which has been fitted on to a fragment previously discovered.

(5.) Part of a helmet belonging to a head from the frieze of the Mausoleum, which had been previously discovered.

(6.) Twenty-four fragments from the head and forepart of a colossal lion, of which the hinder half had been previously discovered.

(7.) A colossal female head much defaced.

(8.) The upper part of the figure of a Greek warrior from the frieze of the Order.

(9.) The body of a dying Amazon from the same frieze. These two last fragments are of great beauty.

In the southern part of the *Peribolus* were found the following Greek inscriptions:—

(1.) A base of blue marble on which are six lines in elegiac metre, apparently relating to the worship of Bacchus.

(2.) A dedication to *Aphrodite* by the *Agoranomi* or magistrates of the Agora; this inscription was found on ground immediately overlooking the site assigned to the *Agora* by Vitruvius.

(3.) A decree of the Augustan age, in which mention is made of the Consul M. Plautius Sylvanus, who held office, B. C. 2.

(4.) A dedication to Arsinoë, probably, the Queen of Ptolemy Philadelphus.

A slab from the frieze of the Mausoleum, purchased at Genoa from the Marchese Serra.

This slab represents a battle between Greeks and Amazons, and is from the frieze of the Order; it is in better condition than any of the slabs brought from Budrum, and was probably taken to Genoa by one of the Knights of St. John, who served in the Castle at Budrum, in the 15th century. It was formerly in the Villa di Negri, at Genoa, and is known to have been in the possession of the Bajano family there rather more than a century ago. Its history cannot be traced further back than about the year 1750.

Sculptures from Bargylia, in Caria.

In the course of his stay at Budrum, Mr. Biliotti discovered on a promontory, near the ancient Bargylia, the remains of a Doric tomb, similar in character to the Lion tomb near Cnidus. In these ruins were found fragments of a colossal group in white marble, in which Scylla is represented, under her usual type, as a female figure, terminating below the waist in marine monsters; representations of Scylla are very rare in ancient sculpture.

A small Greek vase, of the kind called Aryballos, found near Corinth; purchased of Mr. Merlin, British Vice-Consul at Athens.

This vase has a number of names inscribed on it in archaic characters, and is one of the earliest known specimens on which Greek writing occurs. Engraved in the *Annali of the Roman Institute di Corrispondenza Archeologica*, xxxiv. Tav. d'agg. A.

A bronze figure, 1 foot 9½ inches high, representing Venus stooping as if to adjust her sandal. The subject is one of which several copies in bronze and marble are extant. They are all probably taken from some celebrated original. This bronze is said to have been discovered

covered near Patras. It is of unusual size, and in very fine condition. The countenance has great beauty, and in the whole motion of the figure there is a grace and charm which show that it belongs to the best period of Greek art.

Sculpture from Ephesus. In the course of the present year Mr. Wood has completed the excavation of the Odeum at Ephesus on account of the Trustees, and has discovered the lower half of a statue of the Emperor Commodus, in white marble, and a fair specimen of Roman sculpture. From the inscription on the base of this figure, it must have been dedicated in the lifetime of the Emperor Marcus Aurelius, and probably before B.C. 175, when Commodus was associated with his father as emperor.

The following presents have been received :—

(I.) An ancient mural painting, representing the upper part of the figure of a youth playing on the double flute, life size. This is now cut off at the chest, but has probably been a full length figure. Though a good deal retouched, this head is a very interesting specimen of mural painting. The style is broad and effective, and the colouring harmonious. This painting is said to have been found in an excavation near Rome; presented by Sir Matthew White Ridley, Bart., M.P.

(II.) The following objects have been presented by the Trustees under the will of the late Henry Christy, Esq. :—

A painted vase, of the kind called *Kernos*, from the Island of Milo (Melos). Thirty-two painted Fictile vases and two terra-cotta figures, from Camirus. Four Greek painted vases. Two terra-cotta vases. Two terra-cotta figures. A terra-cotta relief, representing the head of Medusa. Three terra-cotta lamps. A terra-cotta *pyxis*. Two objects in bronze. An antique plaster cast of a face. A string of amber beads, and some carvings in the same material. A number of fragments of inlaid glass. Seven objects in bone or ivory. Eight antique rings. Seven engraved stones.

(III.) An early Athenian vase; presented by Viscountess Strangford.

(IV.) A casket of ivory and bone; presented by the late Mrs. C. T. Newton.

(V.) Three vases from Corinth; presented by Commander Balfour, R.N.

(VI.) A small group, from Asia Minor, sculptured in white marble, representing Jupiter holding an axe, between a male and female figure; presented by T. F. Hughes, Esq., Oriental Secretary at H. M. Embassy, Constantinople.

(VII.) The half of a boar, an archaic carving in amber; presented by Augustus W. Franks, Esq.

C. T. Newton.

DEPARTMENT OF COINS AND MEDALS.

I.—Arrangement.

1,016 Greek Autonomous and Imperial coins have been registered, and 548 incorporated.

520 Greek coins, including some of the Seleucidæ, have been re-arranged, and new and descriptive cards have been written for them.

1779 Greek Imperial coins, being those of Roman Emperors ruling over Alexandria, have been placed in three new cabinets.

335 Greek coins, being a collection of coins of the Ptolemies, have been carefully examined.

1,500 miscellaneous Greek coins, collected by Mr. Pullan in the East, and 137 offered at various times for sale, have been carefully examined.

864 miscellaneous Roman coins, chiefly Imperial, have been registered.

610 miscellaneous Roman coins have been incorporated.

423 cards, with appropriate dates, have been written for Roman gold coins.

450 new labels have been written for the Roman Consular series.

500 Roman coins, being a miscellaneous collection of Third Brass, have been examined.

391 Roman coins, of the Second and Third Brass series, being treasure trove from Falmouth, have been carefully examined.

75 Roman coins, being First and Second Brass coins, belonging to the Earl of St. Germans, have been carefully examined, and a portion selected for the National Collection.

The study and new chronological arrangement of the Consular series, has been continued.

The study of the more ancient Copper Roman coins has been commenced.

The sale Catalogue of the celebrated Collection of M. Dupré has been minutely examined.

1,146 miscellaneous Mediæval and Modern coins have been registered, 543 incorporated, 479 prepared for registration, and 730 newly arranged.

4,993, being several large collections of Mediæval and Modern coins offered for sale, have been carefully examined with a view to the selection of such specimens as might be required for the National Collection.

10 cabinets of German coins have been partially re-arranged, to make room for the incorporations.

4 cabinets of German coins have been examined, and new cards, with chronological references, inserted where requisite.

3,503 new cards have been written for miscellaneous Mediæval and Modern coins.

637 miscellaneous English coins have been catalogued, 105 registered, and 126 incorporated.

2,603 English coins, being the remainder of the great Eccles find, of the coins of Henry II.; and 3,225 English coins, being a portion of the Bank of England Collection, together with those of other collections offered for sale, have been examined with a view to selection.

290 English coins have been newly arranged, and 72 have been prepared for registration

2,868 new cards have been written for various English coins.

105 miscellaneous Oriental coins have been registered, 126 incorporated, and 290 newly arranged.

2,100 Oriental coins, collected by Capt. Stubbs, R. H. A., in the East, have been carefully examined, and 96 selected.

1,500 Oriental coins, being miscellaneous coins offered for sale, have been carefully examined.

II.—Acquisitions.

The following table shows the number and classification of the coins and medals added during the year 1865:—

	Gold.	Silver.	Copper.	Billon or Lead.	TOTAL.
Greek - - - - -	164	1,030	1,181	- -	2,375
Roman - - - - -	355	7	445	- -	807
Mediæval and Modern - -	281	1,454	410	44	2,189
English - - - - -	175	953	85	8	1,221
Oriental - - - - -	119	177	348	- -	644
Haggard and Cuff Medals - -	37	789	901	308	2,035
TOTAL - - - - -	1,131	4,410	3,370	360	9,271

Of the acquisitions, the great collection formerly in the Bank of England, and numbering, with the medals collected by Messrs. Haggard and Cuff, about 7,700 specimens, have been deposited in the British Museum by the authorities of the Bank of England.

The following have been presented to the Trustees:—

A very fine archaic tetradrachm of Cos. From Commander C. J. Balfour, R.N.

A rare gold coin of Constantine I. From J. F. W. De Salis, Esq.

Two third brass coins of Nero. From George Sim, Esq.

Seven copper coins of Claudius. From the Right Hon. the Earl of St. Germans.

Two Bracteates of Magdeburg and Bamberg, and an iron medal struck at Bauman's Höhle (a mine in Brunswick). From the Right Hon. the Earl of Enniskillen.

Two copper boundary tokens. From his Grace the late Duke of Northumberland, K.G.

A German satirical medal in bronze. From Sir Woodbine Parish.

Two medals in billon, of the Fête Historique of St. Omer; one medal of the Fête Commune of Douai, and a copper counter. From M. Preux, Avocat-Général.

A gold medal of Sir William Browne, given to the late Dr. Lettsom on his gaining the Browne prize at Cambridge, A.D. 1816. From Thomas Hunt, Esq.

Six copper Swedish coins. From Professor Tornberg.

A bronze medal of the Fair at Chicago. From Mr. Wilson.

A silver medal of the Jesuit's College at Rome. From Signor Paggi.

A bronze medal, in commemoration of the entrance of the Princess Alexandra into London. From the Corporation of the City of London.

A leaden medal of Queen Anne. From Edward Hawkins, Esq.

Two deniers of the Abbey of St. Martial, at Limoges; and a bracteate of Zurich. From R. T. Brassey, Esq.

A copper token of Charles Müller, who gained the gold sculpture medal of the French Academy, for his group called "The Minstrel Curse." From James Falconer, Esq.

Two scarce coins in billon, of the Canton Vallais, struck in 1628. From M. Blanchet, of Lausanne.

A copper medal of the Battle of Navarino; of Francis II. of France; of M. Bouvet, a French engraver; a satirical medal in lead of William III. of England; a silver medal of William of Nassau, A.D. 1734; two white metal casts, one of a medal of the taking of Namur and Brussels, the other of the taking of Huy; a farthing of Edward III., and of Edward VI.; a 25 zlot piece of Alexander I. as King of Poland, 1818; and seven English copper tokens. From A. W. Franks, Esq.

A bronze medal of Jo. Bapt. Vico. From C. T. Newton, Esq.

A copper Australian token. From W. H. Coxe, Esq.

The following specimens may be noticed as among the more valuable additions to the Cabinets of the British Museum, during the year 1865 :—

An unique silver coin of Populonia in Etruria.

An archaic tetradrachm of the Island of Cos.

An unique tetradrachm of Philistis, Queen of Syracuse.

A very rare coin of Simon Nasi II., Prince of Israel.

A coin of Childebert, struck at Marseilles.

Several very fine and rare medallions of Commodus, Lucilla, Sept. Severus, Gordianus Pius, Trebonianus Gallus, and Probus.

A rare coin of Magnus Maximus, with the letters AVGOB (Augusta 72), struck at London.

A gold coin of Gallienus.

A rare sterling of Otho IV., Emperor of Germany, A.D. 1208–12.

Two rare sterlings of the Emperor Frederic II. (A.D. 1212–50).

A Jeton of Sir Robert Pye.

A very fine collection of Italian and German Cinque-cento medals.

A remarkable Saxon silver coin of Beorthric.

1856 persons have visited the Medal Room during the past year.

W. S. W. Vaux.

DEPARTMENTS OF NATURAL HISTORY

The principal business of the departments has been the re-arrangement of exhibited specimens for incorporation of additional ones selected from those, 30,402 in number, acquired during the year 1865.

The substitution of better preserved, or more instructive specimens, selected from those previously in store, for inferior exemplifications of species in the public galleries.

The transfer of specimens from those in store, in the basement, for arrangement in drawers beneath the table-cases.

Verifying, correcting, or improving the nomenclature and synonyms of the species. Labelling the specimens accordingly, and arranging them in the reserve drawers.

Locating or storing the bulk of the additions under available conditions best calculated to ensure their preservation in a state of fitness for exhibition and scientific applications when the required space may be obtained.

Of the class Mammalia the stuffed specimens have been kept in a state of preservation, without other deterioration than is inevitable in regard to the proportion of the exhibited specimens for which there is not accommodation in the glazed cases.

The unstuffed skins in store are in a good state of preservation, subserving the purposes of scientific examination and comparison; and all such as are suitable for selection for future exhibition are in a state fit for being prepared and mounted accordingly.

The proportion of the collection of the skins and skeletons of the class of Birds, mounted and systematically arranged, is in a good state of preservation; most of the cabinets in the public gallery are now filled to the utmost of their exhibition space.

The collection of Bird skins, unmounted, stored in boxes and cupboards in the basement vaults, are in a state of preservation, available for the purposes of study and comparison of characters.

The proportion of the collection of Reptiles and Fishes preserved and displayed in the public galleries is in a good state of preservation and arrangement. The greater proportion of the specimens of both these classes is stored in the basement, in a space so crowded as to be obstructive to their scientific study and comparison. Such stored specimens are preserved in alcohol, which experience shows to be the best medium; and they are in a good state of preservation.

In the Invertebrate classes, the specimens of molluscous animals in the shell, and those of the shell-less orders and families, are preserved in spirits, and, for the most part, stored in the basement vaults, on shelves, now so crowded that access to any not in the first row is difficult,

difficult, and the scientific utility of this part of the collection is proportionably restricted. The arranged and exhibited series of shells of the Mollusca is in a good state of preservation and instructively displayed, but many of the specimens are of inferior quality.

The small proportion of the class *Insecta*, publicly displayed, is in a good state of preservation, and is instructively arranged and labelled. The very large proportion of the class in the Basement Entomological Store-room is in a good state of preservation, and so arranged in drawers as to be conveniently accessible for study and comparison.

The large proportion of the *Echinodermata* now exhibited and systematically arranged in the public galleries, together with the stored specimens of the class, is in a state of preservation.

The specimens of the classes *Annelides* and *Entozoa* are in a good state of preservation; they are stored, in bottles of spirits, for the most part in the basement.

The specimens of the class *Crustacea* are in a good state of preservation; a proportion of this class is exhibited and systematically arranged.

The Corals and other *Radiata*, in the public gallery, occupy detached glazed cases in such spaces as can, with least inconvenience, be taken from the gangways and recesses of the Mammalian Salon. Both the exhibited and stored specimens are in a good state of preservation.

The collection of the Osteological specimens is in a state of preservation; the conditions of the stowage of these specimens in the basement vaults allotted to them oppose difficulties to their application in the comparison of recent and fossil bones.

The exhibited series of Nests and Nidamental structures are in a good state of preservation.

The series of horns and antlers are exhibited; but for the most part, through present conditions of space, apart from the stuffed specimens of the species to which they belong or may be allied.

The collection of British Natural History is in a good state of preservation, and is well arranged and displayed, affording the requisite facilities for study and comparison of specimens.

The proportion of the series of the fossil remains which can be exhibited is instructively arranged and labelled, and in most instances favourably, for examination and comparison.

The proportion of the fossil series kept in store is partly arranged in glazed cabinets in studies and workrooms to which the public have not access, partly in drawers beneath the table-cases in the public gallery, partly in the basement vaults; but for the most part easily available to the student and scientific visitor.

All the fossil specimens, exhibited and in store, are in a good state of preservation.

A large proportion of the series of Mineralogy is exhibited under conditions of arrangement, with instructive models and indices, and with generic and specific labelling, highly favourable to the study and scientific application of this department of the Natural History. All the specimens of Minerals displayed and in store are in a perfect state of preservation.

In the department of Zoology there have been acquired the parts which best exemplify the specific characters and affinities of the Cetacea, viz., the skeleton of two of the larger kinds of Whale; one of the Whalebone family (*Physalus latirostris*), and one of the "Sperm Whale" (*Catodon macrocephalus*).

In the additions to the class *Reptilia* may be noted many typical specimens described by the donor, Sir A. Smith, in his "Illustrations of the Zoology of South Africa." Some remarkable forms of soft Turtle (*Trionychidæ*) have been received from West Africa.

The materials for determining the specific characters of British Salmonoid fishes have been, through the liberality of donors, numerous and important, with well-defined localities, in England, Scotland, Ireland, and Wales. For comparison with these, specimens of Salmonoids have been obtained from Germany, Switzerland, Denmark, Norway, and Iceland.

Two examples of the poisonous fish (*Thalassophryne*) are contained in the collection from Central America, presented by Captain Dow.

The skull, upwards of five feet in length, of the most gigantic of the extinct Plesiosauroid Reptiles (*Plesiosaurus grandis*), forms a striking addition to that series of Fossils; it was obtained by the liberal donor, J. C. Mansell, Esq., from the Kimmeridge Clay, of Kimmeridge, Dorsetshire.

Of the total number of additions to the Natural History, 16,700 are registered in the department of Zoology, 10,079 in the department of Geology, and 3,623 in the department of Mineralogy.

Richard Owen.

DEPARTMENT OF ZOOLOGY.

THE different classes of Zoology have been increased during the year 1865 to the extent of 16,700 specimens, which are thus divided:—

Vertebrate Animals	-	-	-	-	-	2,753
Molluscous and Radiated Animals	-	-	-	-	-	5,106
Annulose Animals	-	-	-	-	-	8,841
TOTAL	-	-	-	-	-	16,700

All these examples have been regularly marked with their date, and number, and recorded in the manuscript Register of Accessions, with a notice of the locality from which they were collected, and of the manner in which they were acquired, showing how many of the specimens were presented, and how many were obtained by purchase. By whichever means obtained, they have been selected from various collections as the most useful specimens for completing the series already in the Museum, or as illustrating the Zoology of particular divisions of the earth's surface; this is especially the case with those that have been procured by recent collectors. Many of them are the identical specimens from which the descriptions of the new species were taken, and are highly interesting on that account, as exhibiting the types of the animals described by Zoologists, and as serving to exemplify their position in the scientific classification. Other specimens serve to show the changes that take place in the gradual development of the growth of the species, while some illustrate the slight differences which exist between allied species that belong to closely connected localities, thus exhibiting to the students the variations that occur under these circumstances, which is a question of much interest, and one which is much discussed at the present period.

Many of the newly acquired specimens have been prepared and placed in the public galleries, with those previously exhibited, to afford the student the means of studying the science in the most efficient manner.

Various portions of the Zoological Collection have received a large share of attention during the past year, with a view to the specimens being named in conformity with the recent advances in the knowledge of species; thus, several families of the Mammalian Collection have been revised, as Simiidae, Lemuridae, Ursidae, Viverridae, and Mustelidae, and at the same time, the recently received specimens have been incorporated into the Catalogue. Some portion of the Ornithological Collection, especially the families of Muscipidae, Fringillidae, Ampelidae, and others, have been examined, named, and catalogued. The specimens of Fishes, composing the families of Salmonidae, Mormyridae, Esocidae, and Scombresocidae, have been determined, named, and catalogued. The Conchological Collection has been increased by the addition of a large series of the typical specimens of shells from Madeira, and also of a very large collection of shells from Panama and the West Coast of America. These have been placed with the general collection, having their names and localities severally marked on the tablets of each species. Of the Entomological Collection, which receives a very large share of the attention of Students, portions have been revised and re-arranged, especially the extensive Coleopterous family of *Curculionidae*; and great progress has been made in the arrangement of the specimens of Exotic Lepidopterous Insects, viz., in the families of *Vanessidae*, *Nymphalidae*, and others, with the view of bringing these portions into conformity with what has been written thereon of late, and with the object of remedying the crowded state of the drawers, occasioned by the insertion of recently acquired specimens, and at the same time of assisting the students in obtaining correct information regarding them. The specimens, composing the general collection of Annelides, have been verified, catalogued, and re-arranged.

The following Catalogues have been published during the past year:—

Catalogue of Lepidoptera Heterocera, Parts 31, 32, 33, 34, by Francis Walker, Esq., F.L.S.

Catalogue of British Non-parasitical Worms, by Dr. George Johnston.

The Collection has received the following most important additions:—

The skin and skeleton of the *Elephas Sumatranus*, from Padang, Sumatra.

A small collection of Mammalian Skins, from West Africa; presented by Captain Burton.

A collection of Mammalian Skins, from the interior of Africa; collected by Dr. Baikie, and presented by Earl Russell.

A series of Horns of the *Cervus Schomburgkii*, *Panolia Eldii*, &c.; collected by the late Sir R. Schomburgk.

The skin of *Tragelaphus Spekei*, from West Africa; presented by M. Du Chaillu.

Two pairs of the rare horns of *Budorcas taxicolor*.

A small collection of Mammalia, from India; presented by the Hon. J. Dormer.

The skeleton of the *Rhinoceros Sumatranus*, from Sumatra.

The skeleton of a large Whale, *Physalus latirostris*, from the Coast of Holland.

A fine skeleton of the Sperm Whale, *Catodon macrocephalus*, taken near Thurso, Caithness-shire, and presented by Captain Macdonald, R.E.

A large collection of Birds, from Malacca; presented by W. Harvey, Esq.

A large collection of Birds, formed in Central America, and presented by Osbert Salvin, Esq.

A specimen of an Eagle, *Heteropus Malayanus*, from India; presented by H. S. H. Prince Frederic of Schleswig-Holstein.

A collection of Birds from the Molucca, Aru, and Bouru Islands, many of them types of new species.

A series of Birds from Japan and Asia Minor.

The typical specimens of *Saxicola spectabilis*; presented by Dr. P. L. Selater.

A specimen of the Black Swan, *Cygnus atratus*, shot on the 22d November 1864 at Lough Beg, near Ringashiddy, Co. Cork; presented by R. H. B. Campbell, Esq.

A large series of Fishes, from Zanzibar; presented by Lieutenant-Colonel R. Lyon Playfair.

A large

A large collection of Mammalia and of Fishes, collected in Central America by O. Salvin, Esq., and F. Godman, Esq.

A collection of Fishes, from the Chinese Sea; collected by Mr. Consul Swinhoe.

A series of Fishes from India, presented by F. Day, Esq.

A series of Fishes from the West Coast of America, presented by Captain J. M. Dow.

Various specimens of *Salmonidæ* recently obtained from different rivers, for the purpose of comparing them while fresh with the specimens in the Museum; presented by the Duke of Argyll, the Duke of Roxburgh, Earl Cowper, Earl of Enniskillen, Viscount Powerscourt, J. Lloyd, Esq., S. P. Ellis, Esq., Captain J. B. Dunbar, W. Peel, Esq., J. H. Gurney, Esq., S. Chamberlain, Esq., F. Godman, Esq., Dr. P. L. Sclater, Major Scott, Godefroy Lunce, Esq., Professor Maskelyne, J. Gould, Esq., and Professor Steenstrup.

The skin of a Crocodile from the River Nile, presented by G. Lennox Conyngham, Esq.

A specimen of Rhizomys, and a series of Reptiles and of Fishes from Siam, presented by the late Sir R. Schomburgk.

A large series of Reptiles from South Africa, presented by Sir A. Smith.

A series of Reptiles, and one of Fishes, presented by Dr. Peters.

Two large Crocodiles from India, presented by General P. R. Thompson.

A series of Reptiles from the West Indies, presented by the Zoological Museum of the University of Copenhagen.

A small series of land and fresh-water Shells from Victoria, Nyanza, and Urganama, collected by the late Captain Speke.

A series of Shells from the West Indies, presented by Dr. P. P. Carpenter.

A small series of Shells from the Island of Trinidad, presented by Dr. Guppy.

A very complete collection of Shells of the Madeira Islands, presented by Baron Capello de Pavia.

A very extensive collection of Shells from Panama, West Coast of America, &c., presented by the Smithsonian Institution.

A large collection of fossil remains of Crustacea and Zoophytes, from the Suffolk Crag.

A series of Shells, presented by the Trustees of the Christy Collections.

A series of *Annelides* from the North Sea, presented by the Museum of Stockholm.

A series of *Annelides* from the seas off the Shetland Islands, presented by J. Gwyn Jeffereys, Esq.

A series of Insects of all orders from the shores of the Amazon; a large series of Chilian Coleopterous Insects; a series of rare Coleopterous Insects from Russia and Siberia; a fine specimen of *Goliathus giganteus*; a large series of European Lepidopterous Insects; a large collection of Hymenopterous Insects, collected by Mr. Wallace; presented by W. Wilson Saunders, Esq.

A series of Honey Bees of Brazil, presented by John Miers, Esq.

A series of South African Hymenopterous Insects, presented by Dr. Kannemayer.

A new species of *Goliathus*, presented by H. Norton, Esq.

John Edward Gray.

DEPARTMENT OF GEOLOGY.

The chief additions to this department during the past year are as follows:—

A selected series of specimens from the collection of Dr. Bowerbank. This is a most important acquisition, not only from the very numerous Fossil Remains which were found in the collection to be desiderata to the Museum, but from there being among them a large number of specimens which have been described and figured in various geological works. The number of specimens selected is:—Mammalian Remains, 53; Birds, 5; Reptilians, 167; and Fishes, 361. Total, 586 remains of Vertebrate animals. To the Invertebrate series has been added, 143 *Cephalopoda*; 776 tablets of *Mollusca*; 147 of *Echinodermata*; 93 *Crustacea*; 47 *Cirripedia*; 21 *Vermes*; and 263 *Bryozoa* and Corals. Total number of Invertebrata, 1,490. Of Fossil Plants there are 320 specimens, besides 264 bottles containing Fossil Fruits from the London clay of Sheppey.

A selection of some very choice specimens from the collection of the late Mr. Harrison of Charmouth, containing figured and described specimens of *Plesiosaurus dolichodeirus*, *Scelidosaurus Harrisoni*, and very fine examples of Fishes, from the Lower Lias of Charmouth and Lyme Regis; the type specimen of *Scapheus ancylochelis*, a fine example of *Hoploparia longimana*, and a selected series of Ammonites and Belemnites from the same locality.

From the Lias of Lyme Regis have been also obtained several species of fishes of the genera *Oxygnathus* and *Pholidophorus*, together with a very perfect specimen of a small *Ichthyosaurus*, showing the skin, and in the hinder parts, exhibiting the outline of the fleshy portions of the body.

A selection of 18 specimens, from an extensive collection of Fossil Fishes from the Cretaceous deposits of Mount Lebanon, formed by the Rev. H. B. Tristram.

A cast of an extinct gigantic Armadillo (*Glyptodon reticulatus*), having been procured by exchange, has been set up in Room VI. The original was found in the Estuary deposit at Buenos Ayres, South America.

A cast of the skull and lower jaw of *Rhinoceros leptorhinus* from Ilford, taken by the permission of the owner of the originals (Antonio Biady, Esq., F.G.S., of Stratford), is exhibited in Room V.

A series of Sponges from the Chalk and Green Sand, 50 models of *Foraminifera*, designed by Wenzel Eric.

A collection of Fossil Shells, from the Crag of Bridlington. *Cypræa Coombii*, and other shells from the Middle Eocene, Bracklesham.

Fifteen specimens of *Pleurotomaria*, from the Lias Marlstone, and numerous other Mollusca, from the Gault of Charmouth and Folkestone.

Nine Fossil Shells, from the Miocene of South Australia. Twenty-five shells from the glacial drift of the Clyde Valley.

Examples of *Apiocrinites Parkinsoni*, *Pentacrinus biaraeus*, *Woodocrinus monodactylus*, *Cidaris Waltoni*, *Ophioderma*, *Acrosolenia*, *Actinocrinus*, and other genera and species of *Echinodermata*.

Trilobites from Gothland and America. Remains of *Eurypterus* from North America, of *Pterygotus* and *Stylonurus*, from Lanarkshire and Forfarshire, and of *Ceratiocaris* from Lanark.

Ammonites and other shells, from the Oxford Clay and Kelloway Rock of Wiltshire. Ammonites and Belemnites from the Lower Lias, Lyme Regis.

The Saxby Collection, including the type of *Hoploparia Saxbyi*, *Nautilus Saxbyi*, and about 150 Fossil shells, principally from the Cretaceous rocks of the Isle of Wight.

The skull of *Bos longifrons* (male), and of another species of *Bos* from near Lough-Gur, Limerick, presented by J. F. W. De Salis, Esq., M.A., F.G.S., &c.

Portion of pelvis of *Megatherium*, part of carapace of *Glyptodon*, and head of femur of *Mastodon*, from Uruguay, South America, presented by Captain John Parish, R.N.

Fine tusk of a Fossil Elephant, dredged up between Habbisburgh and Yarmouth, on the coast of Norfolk, presented by the Rev. Greville J. Chester.

Upper and lower jaw of *Plesiosaurus grandis*, from the Kimmeridge clay, Kimmeridge, presented by J. C. Mansel, Esq., F.G.S.

Skull of *Mastodon*, 4 molar teeth of *Mastodon*; remains of *Megatherium*, *Glyptodon*, *Toxodon*, *Myiodon*, *Scelidotherium*, *Cervus*, &c., from post-tertiary Shinglebank, in the Rio Negro, Uruguay, South America, presented by David A. Stoddart, Esq.

Occipital portion of the skull, with the cervical vertebrae of a cetacean (*Phocæna crassidens*), from the Thames Valley, near Barking, Essex, presented by C. P. Lane, Esq.

Ostrea pulchra, Sby., from the Woolwich Beds (Lower Eocene), presented by J. Weld, Esq.

An almost entire body of *Pterygotus anglicus* Agassiz, from the Old Red Sandstone of Forfarshire, presented by James Powrie, Esq., F.G.S.

A series of banded and spongy flints from Finchley, presented by N. T. Wetherell, Esq., F.G.S.

Remains of *Asaphus tyrannus*, from Llandeilo. Presented by Frederick Layard, Esq.

Bellerophon tangentialis, a large specimen of *Flustra*, and 50 examples of *Echinodermata*, from the mountain Limestone, Clitheroe, etc. Presented by John Rofe, Esq., F.G.S.

Twenty-five species of Devonian Plants from North America. Presented by Dr. J. W. Dawson, F.R.S., F.G.S., &c.

Works of the Department.

The Wall-cases in Room III., containing the remains of the extinct New Zealand Birds, and those containing the Chelonian Reptiles, have been cleaned and re-arranged.

In Room IV., the Wall-cases containing the Ruminant remains, and in Room V. the Cases containing the Rhinoceros remains, have also been cleaned and re-arranged, and numerous additional specimens have been incorporated.

The Table-cases on the North side of Room IV. have been entirely re-arranged, and condensed, to obtain space for the exhibition of a series of remains of Marsupial Mammalia from Australia, and for a series of Reptilian remains from the New Red Sandstone of Stuttgart, as well as for the exhibition of the fine Pterodactyle remains from Dr. Bowerbank's Collection.

The head, with tusks, of a Mammoth, found at Ilford in Essex, has been restored (with much labour and difficulty) and prepared for exhibition.

The stores in the vaults have been under examination, and many of the specimens, formerly in boxes, are now arranged in drawers, some are incorporated in the general exhibited collection.

The entire Sowerby Collection has been entered in the Register, and 700 of the *Cephalopoda* and *Brachiopoda*, have been critically examined, identified, and labelled. The larger Ammonites which could not be accommodated in drawers, have been incorporated with the general collection of *Cephalopoda* in the Wall-case series of the New Room.

The Haberlein Collection of Insects from the Lithographic stone of Solenhofen has been registered; the species capable of identification have been named, and a selection is exhibited in the Table-case for Fossil Insects in Room V.

The Fossil Fruits from the London Clay of Sheppey, forming part of the Bowerbank Collection, have all been cleaned, transferred to proper bottles, and registered. The series now occupies 239 glass stoppered bottles, and comprises more than 6,000 specimens.

The Fossil Plants and *Crustacea* from the same collection have also been labelled and registered, and incorporated with the general collection.

One hundred and nine species of Echinoderms, chiefly from the Oolitic and Cretaceous formations of France, have been mounted upon tablets, named and registered.

A series to illustrate the structure of the Crinoidea, chiefly from the Carboniferous limestone of Clitheroe, has been mounted upon tablets, named and registered.

Upwards of 1,400 *Mollusca* have been identified and registered, and a considerable portion of them are mounted upon tablets for exhibition.

Of the *Invertebrata* exhibited during the past year may be noticed :

A series of Middle Eocene *Mollusca*, from Bracklesham and Herne Bay; Room VI., Table-case 8. Some new *Crustacea* from the Lias of Lyme Regis, and the Solenhofen limestone; Room VI., Table-case 7. A fine example of *Pterygotus anglicus*, almost entire, exhibited in the Window-recess, Room VI. A slab of Bituminous shale filled with Trilobites, &c., from Lake Huron; top of Wall-case 4, Room VI.

A series of *Libellula* from Solenhofen; Room V., Table-case 18. A new series of Models of *Foraminifera*, by Wenzel Fric of Prague; Room V., Half Table-case 15. Mass of *Nummulina laevigata*, from the Middle Eocene, Bracklesham. Room V., *Cycadites Saxbyana*, Brown, and *C. megalophylla*, Buckl., and other large plant-remains, on the tops of the Wall-cases, Room I.

Owing to the limited space for the exhibition of objects in the Table-cases, the majority of the recent acquisitions are placed in drawers, and it is proposed, when sufficient drawers are procured, to arrange the extra collections, not exhibited to the public, in Cabinets beneath the Table-case containing the rest of the series. This arrangement has been effected with the Tertiary shells, and the *Radiata*, and will in time be carried out in each series.

Specimens Registered during 1865:

Of the Vertebrate Classes	-	-	-	-	-	-	-	-	730
Fossil Fruits from Sheppey, upwards of	-	-	-	-	-	-	-	-	6,300
Other Plant-remains	-	-	-	-	-	-	-	-	276
<i>Foraminifera</i>	-	-	-	-	-	-	-	-	50
<i>Echinodermata</i>	-	-	-	-	-	-	-	-	658
<i>Mollusca</i>	-	-	-	-	-	-	-	-	1,456
<i>Crustacea</i>	-	-	-	-	-	-	-	-	182
<i>Insecta</i>	-	-	-	-	-	-	-	-	427
Total	-	-	-	-	-	-	-	-	10,079

200 Slips of a Catalogue of Fossil *Crustacea* (now in preparation) have been written out.

Geo. R. Waterhouse.

DEPARTMENT OF MINERALOGY.

The acquisitions in the Mineral Department, during the past year, have been highly valuable.

They include the Collection of Colonel de Kokscharow, purchased by a special grant, as well as some remarkable minerals bought with the ordinary grant, and valuable presents.

The total number of entries made in the Catalogue, during the year, amounts to 3,623. Of these 3,250 belong to the Kokscharow Collection.

The work of the department has been directed to labelling and putting in order the minerals in 100 of the reserve drawers, in the re-distribution of the space in several of the table cases, with a view to the incorporation of fresh acquisitions; in the crystallographic study of a considerable number of specimens, including definite crystals, now for the first time found, of Melanconite (cupric oxide), from Cornwall; and, since the arrival of the Kokscharow Collection, in the cataloguing, grouping, and study of that Collection—

The following specimens have been received as presents:—

From N. C. Selwyn, Esq., Colonial Geologist, Victoria—Herschelite, crystallised; Native gold in slate; Antimonite with gold, Mac Ivor; Chloride of Silver, Basalt, Gypss land; Quartz crystals, in an Elvan; all from Victoria.

From Mr. Edward Fielding—A crystal of Staurolite, its axis penetrated by one of Kyanite, from St. Gothard, and Iron pyrites crystals from coal.

From J. W. Lukis, Esq., Natrolite, Prehnite, and Dolomite, from Guernsey.

From Professor Tennant—Native arborescent copper, Co. Waterford. Stream tin from the Ovens district.

From Dr. Chaplin—Native sulphur, from near Gaza.

From J. Ruskin, Esq., of Denmark Hill—Several of the larger specimens, from a collection of minerals recently purchased by him from Mr. J. Tennant, of the Strand; they consist of a fine polished mass of Iceland spar; Harmotome, from Strontian; Chessylite, from

Chessy; Celestine, from Sicily; Crocoisite, from Beresowsk; Vanadinite, from Wanlock Head; Apatite, from Rossie, New York; Stalactitic Wavellite, from Chester Cy. Pa; Apophyllite, from the Faroe Isles, and from the trap of Bombay; Laminar Salt, from Cheshire, and from Hall, Tyrol; Fluor, a polished slab, from Derbyshire; Galena, pseudomorphous, after Pyromorphite, from Cornwall; Native sulphur, from Girgenti; Native copper, from Lake Superior; a large crystal of Mica, from New York; a large slab of Mica; Fluor, coated by quartz, Weardale.

From Edmund Christy, Esq.—The following specimens have been received in presentation, being from the collection of the late Henry Christy, Esq. —

A fine mass of reddish brown crystals of Calcite, from Mexico; lavas and sulphur, from Popocatepetl; agate pebbles and Egyptian Syenite; Cryolite, from Greenland; Cinnabar; and Hyalite, from Montezuma's bath.

The collection of Meteorites has been enriched by the presentation, on the part of the Secretary of State for India, of specimens of the stones that fell at and near Sidoura, near Kytal, in the district of Goruckpur, on January 19, 1865.

But the most remarkable addition that has ever been made to the Collection of Meteorites has accrued to it, during the past year, by the arrival, from Melbourne, Australia, of the great mass of Meteoric Iron found at Cranbourne, near that city, and known in the colony as the "Bruce Meteorite." It was purchased by Mr. Bruce, now of Inverquhomery, with a view to his presenting it to the British Museum. The Museum at Melbourne having, however, obtained, through a misunderstanding, a promise of the half of it, the Trustees of the British Museum acquired and sent to the Melbourne Museum the mass of meteoric iron, weighing 3,000 lbs., that was sent to the Exhibition of 1862, and which had been found close to the great Meteorite. The latter was then forwarded entire to London. Its weight is rather more than $3\frac{1}{2}$ tons. It is, consequently, by far the largest meteoric mass in any collection in the world.

Among the acquisitions made by purchase during the year, the following merit mention as more than usually remarkable:—

A large and beautiful, being perfectly transparent, group of ruby red crystals of Proustite, or "light red silver ore," from Chili.

A very fine nugget, formed by an aggregate of crystals of native gold, from California.

Some very sharply faceted and fine crystals of the Electrum-gold of Transylvania.

A mass, weighing nearly 30 lbs., of argentiferous Antimony, from Borneo.

A crystalline piece of the rare mineral "Pollux," from Elba.

A crystal of Fergusonite and crystals of Euclase, including one of a fine sapphire colour.

But the collection purchased in Russia of Colonel de Kokscharow has been the most important addition that has been made to the department since the purchase of the Allan-Greg Collection in 1860. The value of the Kokscharow Collection consists in the admirable suites of Russian, and, in particular, of Siberian Minerals, which form the greater part of it. Such minerals are always difficult to obtain beyond the limits of the Russian empire. This collection has the further advantage that it comprises the greater part of the specimens which have served as material for the valuable series of memoirs Colonel de Kokscharow has published, under the title of "Contributions to the Mineralogy of Russia."

Among the more choice series in this collection, the suite of Topazes, and more particularly those from the Ourulga River, in Siberia, are exceptionally splendid. They unite the characters of completeness and variety in crystalline form, transparency, colour, and extraordinary size to a degree that leaves them unmatched.

The specimens of Alexandrite, Phenakite, Rubellite, and Peroffskite, pre-eminently, though not exclusively, Russian species, the unique three crystals of Euclase (only five Russian specimens being known), the fine beryls and emeralds from Siberia, and the series of Ilmenite, Crocoisite, Altaite and Petzite, and of native gold and copper, may also be mentioned as being especially remarkable.

It is, however, the scientific character of this collection that gives it its highest value, and for this it is indebted to the practised judgment of the eminent crystallographer who, in forming it, had the rarest opportunities afforded him for making his selection.

Nevil Story-Maskelyne.

DEPARTMENT OF BOTANY.

The principal business of the department during the year 1865 has consisted in the naming, arranging and laying into the general herbarium of the extensive Collections of Plants of Cuba, formed by Mr. Charles Wright, and of Venezuela, formed by M. Moritz; of numerous families from the great Oriental Collections of M. Aucher Eloy; of Plants from Otaheite, the Fiji Archipelago, and other Islands of the S. Pacific; of a continuation of the Senegambian Collections of Perrottet, Leprieur, and Heudelot, and of Thwaites's Plants of Ceylon; of M. Giesecke's Plants of Greenland; of the Cellular Cryptogamic Plants of Mr. Cuming's Philippine Collection; of *Hepaticæ*, Mosses, *Characeæ* and *Fungi*, from various localities and collectors, and of a large number of miscellaneous additions to the Collection:

In

In the re-arrangement, with large additions, of the Families of *Corylaceæ*, *Juglandææ*, *Myricææ*, *Platanaceæ*, and *Cupuliferææ*, and of portions of the Collection of woods:

In the examination and partial arrangement of various Collections recently received;

In the laying into the British Herbarium of Mr. Black's and other Collections of Mosses; of Dr. Carrington's *Hepaticææ*; of numerous species from various localities and collectors, and especially of *Roses*, *Carices* and *Willows*; and of a portion of the Collection presented by Mrs. Atkins:

And in the continued re-arrangement of the British *Fungi*, with very extensive additions.

The principal additions which have been made to the department during the year 1865, consist of—

About 1,500 species of Plants, including a valuable British Herbarium, presented by Mrs. Atkins.

Specimens of *Viola arenaria* from Yorkshire, and of *Trichomanes radicans* from Wales, presented by Mr. James Backhouse, jun.

269 species of Plants of the Shetland Islands, collected by Mr. Tate.

250 " British *Fungi*, from the Collection of Mr. Cooke.

5 " Microscopic *Fungi*, presented by C. E. Broome, Esq.

80 " and varieties illustrating a "Monograph of British *Cladoniææ*," by Mr. Mudd.

269 " Swedish *Phænogamous* Plants, collected by M. Nyman.

100 " Mosses, ditto.

200 " Plants forming cent. 34 and 35 of M. Billot's "*Flora Galliæ et Germaniæ Exsiccataæ*."

1,000 " the Tyrol, collected by Rupert Huter.

100 " forming fasc. 23 and 24 of the "*Erbario Crittogamico Italianoæ*."

400 " the rarer Plants of Sicily, forming fasc. 1-4 of Todaro's "*Flora Siculaæ*."

76 " *Roses*; presented by M. A. Desèglise.

273 " European Mosses, contained in Schimper's "*Pugillus Muscorumæ*."

100 " *Fungi*, forming cent. 7 of Rabenhorst's "*Fungi Europæiæ*."

130 " *Algææ*, forming fasc. 166-178 of Rabenhorst's "*Algæ Europeææ*."

30 Microscopical slides of *Diatomaceææ*.

1,078 species of South African Plants, collected by Mr. T. Cooper, and presented by W. W. Saunders, Esq.

1,600 " Plants from the Zulu Country, S. Africa, collected by Mr. W. S. Gerrard.

200 " Plants of the Islands of the S. Pacific, and especially of the Fiji Archipelago.

2,850 " Venezuela, collected by M. Moritz.

2,127 " *Phænogamous* Plants of Cuba, collected by Mr. Chas. Wright.

2,000 " chiefly Garden specimens, from the collection of Mr. John Smith.

100 " Fruits and Seeds from Mexico, collected by Mr. Farris.

An extensive and valuable series of Botanical Drawings and Manuscripts, by the late Richard Anthony Salisbury, bound in six folio volumes; presented by Dr. Gray.

Three Memoirs on *Diatomaceææ*, together with 31 microscopic slides, illustrative of the species and varieties described in them; presented by the author, Dr. F. W. Lewis.

A set of Memoirs descriptive of British *Fungi*; presented by the author, C. E. Broome, Esq.

The "Supplement" to his "*Cybele Britannicaæ*," presented by H. C. Watson, Esq.

John J. Bennett.

DEPARTMENT OF PRINTS AND DRAWINGS.

The progress in the arrangement, and the acquisitions made in the Department in the course of the year 1865, are as follows:—

The wood cuts of Lucas van Leyden have been arranged in a volume, and the references to both Bartsch and Passavant attached to each.

The works of the early engravers of the school of the Netherlands who followed Lucas van Leyden, the Master of the Crab, Dirk von Staren, Alaart Claessens, and others using monograms, have been inserted in volumes, and the references to Bartsch and Passavant attached to each.

The Engravings of Cesare Reverdino have been arranged in a volume, and the references to Passavant, whose list of his works is much fuller than that of Bartsch, have been attached to each; a catalogue of them has also been compiled, and copied out fair.

Some progress has been made in the arrangement of the works of Giorgio, Adamo, and Diana Ghisi.

Many important additions having been recently made to the works of Woollett, it became necessary to enter on an entirely new arrangement of them; this has been done, and they are placed in seven volumes. The additions have been inserted in the manuscript Catalogue.

Two thousand three hundred and sixty-five engravings from the works of the Italian masters

masters have been arranged in their respective schools preparatory to their being bound in volumes.

One hundred and eighty drawings have been mounted, sixty-four of which are on sunk mounts, in order to secure the surface from injury by friction.

Six thousand six hundred and ninety-three articles have been inserted in the register of purchases and presentations, and the register mark has been affixed to nine thousand two hundred and twenty-eight, which includes the illustrations to books.

Three thousand one hundred and four slips have been written for the general catalogue of prints in the Collection.

Several important acquisitions have been made during the year :—

Italian School:—

A curious early Florentine engraving of the 15th century, representing the Deluge. Undescribed specimens by Marcello Fogolino, Benedetto Montagna, and Marcantonio, by Francia, Agostino Veneziano, N. Beatriçi, Æneas Vico, G. Ghisi, Annibale Caracci, Raphael Morghen, Longhi, and Toschi.

Etchings, by Parmegianino, Tiepolo, and Pinelli.

German School:—

An undescribed engraving of the Death of Absalom, by the Master of the Banderolles. Eighty-seven of the series of wood cuts by Hans Burgmair, described by Bartsch, vol. vii., p. 240, No. 82, "Les Images des Saints et Saintes issus de la famille de l'Empereur Maximilien I." The water mark of the paper on which they are printed is similar to that found in the earliest issue of the wood cuts of Albert Dürer, viz., a high crown surmounted by a cross. The first edition of the work consists of 121 subjects, but the blocks of Saint Wanden and St. Aldedruide having been lost, the edition printed at Vienna, in 1799, contains only 119. Fortunately the impressions from the two missing blocks are in the present copy. There is reason for believing this to be an earlier issue than either of the two copies in the Imperial Library of Vienna. "Christ and the Apostles," a set of 13 engravings, by Francis Aspruck, published at Augsburg, in 1601. The execution and breadth of effect seen in them, so closely resembles that produced by Mezzotint, as to induce a belief that these plates may have given rise to the practice of that branch of engraving, by Count Siegen, some 40 years afterwards. They are of the greatest rarity.

Dutch and Flemish Schools:—

Drawings.—By De Gheyn, Terburg, Jordeans, and Van Aken.

Engravings.—By H. Goltzius, De Gheyn, Suyderhoef, John Visscher, and Van Scuppen.

Etchings.—By Bout, De Vlieger, and Roddermont.

French School:—

Drawings.—By Janet, Sebastian Bourdon, Watteau, Fragonard, Choffard, and Du Plessis Bertaux.

Etchings.—By Flamen, De Marcenay, V. Adam, Boret, Bracquemond, Corot, Daumier, Eug. de la Croix, Daubigny, L. Flameng, Martinet, Meryon, &c.

Engravings.—By De Leu, Edelinck, Claude Meilan Huret, Dupont, Martinet, &c.

English School:—

Drawings.—A series of 82 drawings in water colour, by W. Alexander, of the Manners and Customs of the Chinese. Specimens by Samuel Scott, Paul Sandby, Louthembourg, Rigaud, O'Neil of Bristol, Constable, Wilkie, Andrew Wilson, and F. O. Finch.

Etchings.—By Sawrey, Gilpin, Bretherton, Crome, Davey, Sherlock, H. W. Williams, Prout, Edwin Landseer, Burnet, Whistler. Upwards of 2,000 have been added to the works of George Cruikshank.

Engravings.—By J. Heath, Golding, Doo, and Chapman.

Considerable additions have been made to the Collection of English portraits.

W. Hookham Carpenter.

Note.—The second volume of the Cuneiform Inscriptions of Western Asia, containing 70 plates is now completed and indexed, and the copies will be distributed as soon as they are bound.

BRITISH MUSEUM.

AN ACCOUNT of the INCOME and EXPENDITURE
of the BRITISH MUSEUM, for the Financial Year
ended 31st March 1866; of the ESTIMATED
CHARGES and EXPENSES for the Year ending
31st March 1867, and Sum necessary to Dis-
charge the same; Number of Persons admitted,
and Progress of Arrangement; &c.

*Ordered, by The House of Commons, to be Printed,
17 April 1866.*

BRITISH MUSEUM.

RETURN to an Order of the Honourable The House of Commons,
dated 15 June 1866 ;—for,

COPY “of all COMMUNICATIONS to the TRUSTEES of the BRITISH MUSEUM respecting the SALARIES of the OFFICERS and ASSISTANTS employed in that Establishment, and of all MINUTES and PROCEEDINGS of the TRUSTEES thereon, subsequent to the Return of the 6th day of March 1860, Parliamentary Paper, No. 153 :”

“And, RETURN showing the NAMES and SALARIES of the OFFICERS and ASSISTANTS employed in the BRITISH MUSEUM, specifying the date of the Appointment of each person, and any Regulations which may exist regarding increase of Salary.”

British Museum, }
16 July 1866. }

A. PANIZZII.

COPY of all COMMUNICATIONS to the TRUSTEES of the BRITISH MUSEUM respecting the SALARIES of the OFFICERS and ASSISTANTS employed in that Establishment, and of all MINUTES and PROCEEDINGS of the TRUSTEES thereon, subsequent to the Return of the 6th day of March 1860, Parliamentary Paper, No. 153.

LETTER to the Principal Librarian from the Four Senior Assistants.

Dear Sir,

British Museum, 12 April 1860.

WITH reference to the Minutes of the Trustees upon the assistants' memorial of the 23d November last, and the officers' reports thereon,* it appears that it was partly from the fact of the present scale of salaries having been arranged with the concurrence of the Treasury, that the Trustees did not consider a revision of it expedient.

* See Return,
No. 153, Session
1860, pp. 17-23.

Assuming this view to be correct, and adverting to the speech of the Right Honourable W. E. Gladstone in the House of Commons in July last, wherein he stated that the proper course for those who were not content with their salaries was to memorialize the Trustees, and, that appeal failing, they might then go to the executive Government, it seems to us that we may now, consistently with our duty to the Trustees, submit to the Lords Commissioners of Her Majesty's Treasury a statement of the disadvantages under which the assistants in the British Museum labour, as compared with other gentlemen employed in the public service, in the hope that their Lordships will see fit to adopt measures for the removal of this inequality.

It is with great reluctance that we contemplate this step, but we consider that to remain in our present anomalous position, without making any further effort at improvement, would not be fair to ourselves, or just to the officers of the Museum, who have so kindly and strongly supported our representations to the Trustees.

Our object in this present expression of our views is twofold ; firstly, we would not proceed in this matter without the previous knowledge of the Trustees ; secondly, relying on the past, we confidently hope to derive advantage from your judgment and experience should you consider it within your duty to favour us with your advice.

We remain, &c.

George Robert Gray.
George Bullen.

William S. W. Vaux.
Ch. Rieu.

Antonio Panizzi, Esq., British Museum.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee 14 April 1860.

READ a letter to the Principal Librarian, dated the 12th instant, from four senior assistants of as many departments of the Museum, stating the reasons for their contemplated representation to the Lords of the Treasury of the disadvantages under which the assistants in the Museum labour as compared with other gentlemen employed in the public service.

Resolved,—The Trustees entertain no objection to the course proposed by the senior assistants.

EXTRACT from the Principal Librarian's Précis, 11 May 1860.

A RETURN has been made to the House of Commons and printed, respecting the salaries of persons employed in the Museum.

* * * * *

With respect to salaries, the senior assistants submitted that they had in contemplation an application to the Lords of the Treasury on the subject, and a minute of the Standing Committee expresses that the Trustees entertain no objection to the course proposed by the senior assistants; the Principal Librarian believes that a memorial has since been sent by them to the Treasury.

REPORT from the Principal Librarian, 12 April 1860.

MR. PANIZZI begs to represent to the Trustees that under the operation of the resolution of the general meeting of the 11th February last, by which the annual rate of increase for transcribers was fixed at 10*l.* instead of 5*l.**, Mr. Williams, who completed his first year's service on the 21st ultimo, has had his salary raised from 90*l.* to 100*l.* per annum. Four other transcribers appointed from about two to eight months before Mr. Williams, now receive each only 95*l.* per annum, although they completed a year's service at the dates affixed to their names respectively, viz. ;—

Mr. Nichols on 9th August 1859,
Mr. C. J. Evans on 1st October 1859,
Mr. Grabham on 15th November 1859,
and Mr. Aldrich on 7th February 1860.

Mr. Panizzi would suggest, in order to adjust the salaries of the four transcribers above mentioned, that their remuneration should be fixed at 100*l.* per annum, until, by length of service, they again become entitled to a further addition of 10*l.* under the new scale authorised by the Trustees.

A. Panizzi.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 14 April 1860.

UNDER the special circumstances reported by the Principal Librarian, it was

Ordered,—That the salary of the four transcribers, Mr. Nichols, Mr. C. J. Evans, Mr. Grabham, and Mr. Aldrich be 100*l.* a year from the date of this minute until the next date at which they will respectively become entitled to the regulated increase of 10*l.*

* See Return,
No. 153, Session
1860, p. 25.

REPORT from the Principal Librarian, 23 June 1860.

MR. PANIZZI has the honour to suggest to the Trustees the expediency and necessity of making important alterations in the organization of the Department of Antiquities. Mr. Panizzi will, with the permission of the Trustees, make such special suggestions as he may conceive suitable, on the Trustees determining to take the subject into consideration.

A. Panizzi.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 23 June 1860.

A PROBABILITY having been stated that the resignation of Mr. Hawkins, in consequence of his advancing years, might now be near at hand, the Principal Librarian's report of this day, and the suggestions he had to make respecting the department of Antiquities, were referred to the Sub-Committee on that department, to be summoned to meet on Thursday the 5th of July at 12 o'clock.

REPORT from the Principal Librarian, 3 July 1860.

MR. PANIZZI begs to invite the attention of the Trustees to the extension and increased importance of the various collections of antiquities since that department was established, and to suggest the expediency, not to say the necessity, of adapting its organization to its altered circumstances.

The department of Antiquities consists of, at least, three great divisions: 1st. Greek and Roman Antiquities; 2d. Oriental Antiquities, including both the Egyptian and Assyrian collections; 3d. Coins and Medals.

The Ethnography, British Antiquities, and Mediæval Antiquities might constitute one or more divisions in addition; but it seems to Mr. Panizzi that for the present those collections might remain attached to the first of the three divisions specified above.

Supposing that these three divisions were approved of, Mr. Panizzi would venture to suggest that an officer with the rank of Keeper or Under Librarian be placed at the head of each; that the senior of these officers receive the salary of 600 *l.* a year, with an official residence, the next in seniority 600 *l.* a-year without a house, but to which he would eventually become entitled, and the junior, 500 *l.* a-year salary.

This is the principle adopted in the three divisions of natural history, in which the senior keeper receives 600 *l.* a-year and a house, the next 500 *l.* a-year and a house; the junior 500 *l.* a-year without a house, but to which he may eventually become entitled. As only the senior keeper of one of the divisions of antiquities would be entitled to a house (there being no more available), while two of the keepers of natural history are provided with a residence, it is submitted that 600 *l.* a-year would be a very moderate salary for the second keeper of antiquities, 100 *l.* a-year being by no means a full compensation for a house.

The present salaries are:—

	£.
Keeper - - - - -	600
Assistant Keeper - - - - -	400
	£. 1,000

The salaries in future would be:—

	£.
Senior Keeper - - - - -	600
Second Keeper - - - - -	600
Third, or Junior Keeper - - - - -	500
TOTAL - - - - -	£. 1,700

being an annual increase of expense in salary of 700 *l.*

A. Panizzi.

EXTRACT from the Minutes of the Trustees.

At a Sub-Committee on Antiquities, 5 July 1860.

READ the minute of the Standing Committee of the 23d ultimo, ordering this meeting of the Sub-Committee on antiquities, for the consideration of the Principal Librarian's report and suggestions respecting the department of Antiquities.

The Principal Librarian's reports of the 23d June and 3d July having been read—

It was moved by Sir David Dundas, and resolved, as a recommendation to the Standing Committee—

That the department of Antiquities be divided:—

1. That Greek and Roman Antiquities be one department.
2. That Oriental Antiquities be one department.
3. That Coins and Medals be one department.
4. That Ethnography and Mediæval Antiquities be one department.

The senior of the four keepers for the time being shall occupy the house now occupied by Mr. Hawkins, and shall have a salary of 600 *l.* a-year.

The keeper next to him in seniority shall have a salary of 600 *l.* a-year.

The keeper third in seniority shall have a salary of 500 *l.* a-year.

The keeper fourth in seniority shall also have a salary of 500 *l.* a-year.

G. R. Gray, Esq., Assistant, to the Principal Librarian.

Dear Sir,

British Museum, 12 October 1860.

WILL you kindly oblige the assistants by laying the enclosed memorial to the Trustees before them, so that the high sanction and recommendation of the Honourable Board may be obtained to the prayers contained in the accompanying Memorial addressed to the Lords Commissioners of Her Majesty's Treasury?

The officers have not on this occasion been applied to, as they seconded a Memorial to the Trustees on the same subject so recently as November last.*

The assistants again venture to solicit the same kind interest that you have most readily shown towards them on all occasions.

I have, &c.

George Robert Gray.

A. Panizzi, Esq., Principal Librarian,
&c. &c. &c.

MEMORIAL from the Assistants, dated 13 October 1860, addressed to the Trustees.

To the Right Honourable and Honourable the Trustees of the British Museum.

THE Memorial of the undersigned assistants in the British Museum respectfully sheweth:—

That in November 1859, the undersigned memorialized your Honourable Board on the inadequacy of their salaries.

That in February of the present year your Memorialists were officially informed that your Honourable Board did not consider it expedient to revise the scale of salaries settled, with the concurrence of the Treasury, in 1857.

That in April following, your Memorialists addressed a letter to the Principal Librarian

Librarian stating the reasons for their contemplated appeal to the Lords Commissioners of Her Majesty's Treasury; and that the Principal Librarian, in answer to this letter, informed your Memorialists that your Honourable Board entertained no objection to the course proposed by the assistants.

That in May last your Memorialists addressed the Lords of the Treasury in a memorial of the same purport as that which they now respectfully beg leave to lay before your Honourable Board; but that their Lordships declined to entertain the application, in consequence of the non-compliance by your Memorialists with a certain official rule, as stated in a letter from their Secretary, a copy of which is hereto appended.

Your Memorialists now earnestly solicit your Honourable Board to be pleased to direct that the memorial herewith submitted be forwarded to the Lords Commissioners of Her Majesty's Treasury, accompanied by such communication from your Honourable Board as may induce their Lordships to take the prayer of your Memorialists into their favourable consideration.

As bearing upon the same subject, the undersigned respectfully beg leave to bring under the notice of your Honourable Board a misconception which has been formed regarding the duties of the assistants in the British Museum, who it has been stated, are not fully occupied during their official hours like the clerks in public offices, whose services are more highly remunerated.

Your Memorialists can confidently appeal to the heads of the several departments, and, moreover, to the Principal Librarian, to bear testimony as to this mistaken notion of the nature of the work required of and performed by the Assistants. The diaries which are kept by all of them, according to the statutes, will afford evidence of the regular and uninterrupted character of the employment during the hours of their attendance at the Museum.

George Robert Gray.

Adam White.

Geo. Bullen.

N. W. Simons.

Regd. Stuart Poole.

W. Baird.

W. S. W. Vaux, M.A.

R. H. Major.

Chas. Cannon.

G. W. Porter.

Joseph Zedner.

Coventry Patmore.

Charles Rieu.

S. P. Woodward.

R. E. Graves, B.A.

I. B. H. Pinto.

E. E. Stride.

F. Elliot Blackstone.

William Y. Fletcher.

W. R. S. Ralston.

Campbell Clarke.

Fredk. Laughlin.

J. Metivier.

Richard Garnett.

Joseph B. McCaul.

C. Thanisch.

Robert Cowtan.

T. W. Lidderdale.

E. J. Ranken.

R. Martineau.

Fred. Moore.

Edward Levien, M.A.

Richard R. Holmes.

N. E. S. A. Hamilton.

H. L. D. Ward.

John Granville.

Edward Alfred Warren.

William Carruthers.

John Cleave.

Fredk. Smith.

Henry Woodward.

MEMORIAL from the Assistants, addressed to the Treasury in May 1860.

To the Right Honourable and Honourable the Lords Commissioners of Her Majesty's Treasury.

THE Memorial of the undersigned Assistants in the British Museum, sheweth :—

That in the year 1857 a new scheme of salaries was arranged by the Trustees of the British Museum, with the concurrence of your Lordships. By this scheme, the Second Class Assistants begin at a salary of 150 *l.*, and rise to 200 *l.* a-year, and the First Class Assistants begin at 210 *l.*, and rise to 300 *l.* a-year; a scale of salaries which, while it constitutes a fair remuneration for persons on entering and during their early years of service, is wholly insufficient for persons who have served in the establishment for a long series of years,

and who, in many cases, have families, for whose support, education, and provision, they have no means beyond their official salaries.

That, in regard to the remuneration of their services under this scale, your Memorialists are in a position very inferior to that of gentlemen in at least six of the Government offices, for example :—

a. In the Public Record and State Paper Offices the salaries of the Second and First Classes of Assistant Keepers (corresponding in rank to the Assistants in the British Museum) rise respectively from 250 *l.* to 400 *l.*, and from 400 *l.* to 600 *l.* a-year.

b. In the Audit Office, the maximum of the third class is 250 *l.*, while the second and first classes rise respectively from 300 *l.* to 350 *l.*, and from 400 *l.* to 500 *l.* a-year.

c. In the Admiralty, War Office, and Paymaster-General's Office, the maximum of even the third class is 300 *l.*, while the second and first classes rise respectively from 315 *l.* to 500 *l.*, and from 520 *l.* to 800 *l.* a-year.

d. In the Stationery Office, the maximum of the third class is 250 *l.*, while the second and first classes rise respectively from 260 *l.* to 360 *l.*, and from 375 *l.* to 500 *l.* a-year.

That it follows from the above statement, that the highest salary at present attainable by an Assistant in the British Museum, after any length of service, is only equal to that of a third class clerk in the Admiralty, War Office, or Paymaster-General's Office, while it is considerably inferior to that of a second class clerk in any of the above-mentioned offices.

That your Memorialists are not aware of any just cause for this disparity, fully believing that the extent and public importance of their duties will bear comparison with those of the several classes in the offices referred to.

That, beside inadequacy of remuneration, as compared with that of the gentlemen employed in the Government offices, the assistants in the Museum are in a worse position than the clerks above alluded to, from the fact, that in all these offices there is a greater annual increase of salary than the assistants in the British Museum enjoy. Thus, it is not possible for any assistant in the Museum to attain his maximum salary of 300 *l.*, according to the ordinary rate of promotion, in less than 15 years, while some, who have already served for periods ranging from 13 to 26 years, have still to serve from four to seven years longer before they can reach their maximum; and the number of superior offices is so very limited as to give but slender prospect of any advantage beyond that maximum.

That on every occasion when the assistants have thought it expedient to memorialize the Trustees on the subject of the inadequacy of either their salaries or vacations, they have had the unanimous support of all the heads of the departments to which they belong, in proof of which statement they beg to call attention to the reports and letters of those officers in pp. 6-7, of Parliamentary Paper, 1858, No. 390, and in pp. 15 and 19-21, of Parliamentary Paper, 1860, No. 153, a copy of each of which is appended hereto.

That your Memorialists invited the attention of the Trustees to the insufficiency of their salaries in a memorial dated 23d November 1859; but not having obtained the relief they sought for, they now venture to lay their case before your Lordships, with the full cognizance, however, of the Trustees, and in accordance with the opinion expressed by the Right Honourable the Chancellor of the Exchequer in July last, that this was the proper course for them to adopt.

That they are encouraged also to approach your Lordships by the view taken of their claims by Lord John Russell, who, on the occasion of a memorial from the assistants drawn up in February 1859, was pleased to receive at his house a deputation from that body, and who subsequently, at a committee of the Trustees on March 12th of the same year, moved a resolution, supporting the prayer of their memorial.

That your Memorialists venture to express a hope that on full consideration of the facts herein stated, your Lordships will be pleased to direct the adoption

of

of such measures as shall tend to the improvement of their position and prospects.

George Robert Gray, F.L.S.
Adam White.
Geo. Bullen.
N. W. Simons.
W. Baird, M.D., F.L.S.
W. S. W. Vaux, M.A.
R. H. Major, F.S.A.
Chas. Cannon.
G. W. Porter.
Joseph Zedner.
Coventry Patmore.
Charles Rieu, PH. D.
S. P. Woodward.
Edm. Oldfield, M.A.
I. B. H. Pinto.
H. L. D. Ward.
Augustus W. Franks, M.A.
Fred. W. Madden.
Frederick Smith.
Richard Garnett.
Joseph B. McCaul.
Regd. Stuart Poole.
Fred. Moore.
Edw. Levien, M.A.

N. E. S. A. Hamilton.
Richard R. Holmes.
R. Martineau, M.A.
Campbell Clarke.
J. Metivier, B.A.
C. Thanisch.
Fredk. Laughlin.
E. E. Stride.
William Y. Fletcher.
Emanuel Deutsch.
T. W. Lidderdale.
F. Elliot Blackstone, B.C.L.
R. E. Graves, B.A.
E. J. Ranken, B.A., Oxon.
Edward Alfred Warren.
W. R. S. Ralston, B.A.
William Carruthers.
John Cleave.
Henry Woodward.
John Granville.
Robert Cowtan.
J. C. Knight.
Fredk. Beasley.

LETTER from the Treasury to the Assistants.

Gentlemen,

Treasury Chambers, 31 August 1860.

WITH reference to the memorial addressed by you to the Lords Commissioners of Her Majesty's Treasury, praying for an increase to your salaries, I am desired by their Lordships to inform you that they make it a rule never to receive any petition for increased remuneration from officers in the civil service of the Crown, unless it be supported by, or forwarded through the principal authorities of the department to which the Memorialists belong.

Their Lordships have suffered the petition now before them to lie thus long unanswered, because they thought it possible that they might be favoured with the views of the Trustees upon the question. In the absence, however, of any such communication, their Lordships must decline to entertain your application.

I am, &c.

Geo. A. Hamilton.

G. R. Gray, Esq.,
 and other Assistant Clerks in the
 British Museum.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 13 October 1860.

A MEMORIAL from the assistants, submitting their memorial to the Lords of the Treasury on the subject of salaries, and requesting that it might be forwarded to their Lordships with a communication from the Trustees, was referred to the Sub-Committee of Finance.

EXTRACT from the Principal Librarian's Précis, 7 December 1860.

THE Assistants in the several departments of the Museum have submitted to the Committee a memorial addressed to the Lords of the Treasury, on the subject of their salaries, and have requested that it may be forwarded to their Lordships with a communication from the Trustees. This has been referred to the Sub-Committee of Finance.

EXTRACTS from the Minutes of the Trustees.

At a Standing Committee, 27 October 1860.

V. *ante*, p. 4.

THE consideration of the recommendations of the Sub-Committee on Antiquities * * * * was postponed, with a suggestion that a subsequent meeting of the Standing Committee should consider the expediency of placing the entire department of antiquities under one keeper and three assistant keepers.

At a Standing Committee, 10 November 1860.

THE Trustees had before them the Resolutions of the Sub-Committee on Antiquities of 5th July 1860, and the suggestion thereon made at the last meeting of the Standing Committee.

The Trustees confirmed the resolutions of the Sub-Committee on Antiquities as to the sub-division of the Department of Antiquities into the first three departments, viz. :

1. That Greek and Roman Antiquities be one department.
2. That Oriental Antiquities be one department.
3. That Coins and Medals be one department.

The Ethnographical and Mediæval Antiquities to be attached to one of the three.

* * * * *

At a Standing Committee, 8 December 1860.

THE Trustees proceeded to the further consideration of the resolutions of the Sub-Committee on Antiquities of the 5th July last.

* * * * *

It was moved by the Right Honourable Spencer Horatio Walpole—

1. That the senior, for the time being, of the three keepers of the departments created at the last meeting of the Standing Committee, shall occupy the house now occupied by Mr. Hawkins, and shall have a salary of 600 *l.* a-year ; that the keeper next to him in seniority shall have a salary of 600 *l.* a-year ; that the third keeper shall have a salary of 500 *l.* a-year.

* * * * *

REPORT from the Principal Librarian, 28 November 1860.

MR. PANIZZI begs to report to the Trustees that there is a practice, sanctioned by the Lords Commissioners of Her Majesty's Treasury, whereby gentlemen employed in several of the public departments are enabled to obtain an advance on each half-quarter day, of a sum equivalent to 10 per cent. of their annual salary at the commencement of the current quarter. It has been represented to Mr. Panizzi that the extension of a like privilege to the Assistants employed in the British Museum would be much appreciated by many of them ; and Mr. Panizzi begs to request the sanction of the Trustees accordingly.

A. Panizzi.

EXTRACTS from the Minutes of the Trustees.

At a Standing Committee, 8 December 1860.

UPON a report from the Principal Librarian, the Trustees sanctioned the payment, on each half-quarter day, to those of the Assistants and other gentlemen in the Museum, now paid quarterly, who may desire it, of an advance equivalent to 10 per cent. of their annual salary.

At a Sub-Committee of Finance, 15 December 1860.

THE consideration of the memorial from the assistants, referred to this Sub-Committee by the Trustees at their meeting of the 13th October,* was postponed until the 5th of January next, and it was

* V. ante pp. 4—7

Ordered,—That the Sub-Committee of Finance be summoned for that day at 12 o'clock, for the consideration of the question of the assistants' salaries, and the other matters mentioned in these minutes as reserved for that meeting; and that the special object of the meeting be stated on the cards of summons.

At a Sub-Committee of Finance, 5 January 1861.

* * * * *

THE Sub-Committee proceeded to the consideration of the question of salaries, specially reserved for this meeting, and after entering into various details, requested Mr. Walpole to embody their views on this subject in specific resolutions, which the Principal Librarian was directed to have privately printed, and to send a copy to each member of the Sub-Committee of Finance.

A meeting of this Sub-Committee was ordered to be summoned for Friday the 11th instant, at 12 o'clock, to decide, after considering the resolutions to be prepared by Mr. Walpole, upon the Report to be made to the Standing Committee.

At a Sub-Committee of Finance, 11 January 1861,

Mr. Walpole read to the Sub-Committee the Report embodying the Resolutions which, at the request of the last meeting, he had prepared, and a copy of which, by direction of the Sub-Committee, had been sent in print to each of its members.

The Sub-Committee resolved,—

That the Report read by Mr. Walpole, as amended, be adopted as the Report of the Sub-Committee to the Standing Committee.

At a Standing Committee, 12 January 1861,

The Minutes of the Sub-Committee of Finance of 15th December last, and 5th and 11th January, * * * and the following Report from the Sub-Committee, were laid before the Board.

Report from the Sub-Committee of Finance.

Your Sub-Committee have had under their consideration the memorial presented, in May last, to the Lords of the Treasury by the assistants in the British Museum, together with the answer of their Lordships, dated the 31st of last August; and the memorial presented to the Trustees on the 13th of October 1860, by the same assistants.

Upon the best consideration which they can give to those documents, it appears to your Sub-Committee,—

1st. That the highest remuneration which the assistants can ever expect to receive, is not likely to be reached until after about 20 years' service.

2d. That the scale of annual increase is too low.

3d. That the higher places being few in comparison with the number of the inferior ones, it is seldom that assistants can hope to become officers, that is, keepers or assistant keepers of departments in the Museum.

4th. That the present remuneration of the assistants is inferior to that of gentlemen employed in the public departments performing similar duties to those of the assistants in the British Museum, in consequence of which these assistants feel dissatisfied with their position, and discouraged at the prospect before them.

It may reasonably be expected that if long and meritorious services were encouraged by the prospect of more rapid promotion, and if the gradual increase of salary for the higher services were larger than at present, that dissatisfaction would be removed.

Upon these points your Committee conceive that some alteration might properly be made, and they suggest,—

1st. To divide the first-class assistants into two sections, an upper and a lower section, causing the promotion to the upper section to depend chiefly on superior merit and good services, and not on length of service, though the latter circumstance should not altogether be disregarded.

2d. To enable the first class assistants to reach their maximum more rapidly than at present.

Your Sub-Committee would, therefore, recommend,—

1st. That the assistants belonging to the upper section of the first class should begin on a salary of 320 *l.* a year, from the 1st of April next, with an annual increase of 20 *l.*, till the salary reaches the highest limit, *i. e.*, 400 *l.*

2d. That the assistants of the lower section of the first class should receive, as now, 210 *l.* per annum on their first appointment, but that the annual increase be in future 20 *l.*, instead of only 10 *l.* as at present, until they reach a maximum of 310 *l.* per annum.

3d. That the salaries of the assistant keepers should commence at 425 *l.* per annum, with an annual increase of 25 *l.* until they reach a maximum of 475 *l.*, and that their minimum of 425 *l.* should commence on the 1st of April 1861.

4th. That the salaries of the second class of assistants should remain as at present, that is to say, the minimum 150 *l.*, the rate of increase 10 *l.*, and the maximum 200 *l.* a year.

In order to give the assistants now in the Museum the benefit of these alterations, the Sub-Committee recommend that 12 years of past services be taken, on this occasion, as the starting-point from which the upper section of the first class may be enabled to obtain the advantage of the new regulations.

Upon the assumption that this suggestion is adopted, there are now 14 assistants who would at once be included in the upper section.

The Sub-Committee further recommend,—

That when the appointments for the three new departments of antiquities are made, and when it is decided to which of them the mediæval antiquities are to be attached, it should be considered whether the assistant charged with this latter branch of antiquities should not be raised at once to the upper section of the first class.

Two places of assistants of the second class are now, and have long been vacant; one in the department of manuscripts for Syriac, and another in the department of printed books for Chinese. In order to secure the services of competent scholars, and to remedy the deficiencies now existing in these respects, it may be necessary to appoint at once an assistant to the upper section of the first class for each.

The filling up of places in the upper section should never take place as a matter of course; there may be occasions when it may be advantageously postponed.

It is also recommended that the existing regulations (not inconsistent with these suggestions) should continue in force.

British Museum, 11 January 1861.

The Trustees took the above Report into consideration, and it was—

Ordered,—That the Principal Librarian write to the Secretary of the Treasury as hereafter follows,—

Sir,—In the month of May 1860, the assistants employed in the several departments of the British Museum memorialised the Lords Commissioners of the Treasury, praying that the scale of salary which was fixed in 1857 by the Trustees, with the advice and concurrence of their Lordships, might be revised.

That memorial was acknowledged by you in a letter dated the 31st of August 1860, addressed to Mr. Gray, the Senior Assistant, informing him that their Lordships make it a rule never to receive any petition for increased remuneration from officers in the Civil Service, unless it be supported by or forwarded through

through the principal authorities of the department to which the memorialists belong. You added that their Lordships had suffered the petition of the assistants to lie thus long unanswered, because they thought it possible that they might be favoured with the views of the Trustees upon the question.

On the 13th of October 1860, the assistants petitioned the Trustees to support the memorial submitted to the Treasury in the month of May preceding; this petition was accompanied by a copy of that memorial, and of your letter to Mr. Gray of the 31st of August.

Under these circumstances the Standing Committee of Trustees determined to inquire into the allegations by which the assistants supported their prayer both to the Treasury and to the Standing Committee, and as a preliminary step they referred the subject to their Sub-Committee of Finance.

This Sub-Committee, after having met twice, and after the fullest consideration, reported to the Standing Committee on the 11th of this month. On the 12th, the Standing Committee had that Report before them, together with the above-mentioned memorials and letter, and they have directed me to transmit their views to Her Majesty's Government.

Upon the best consideration which the Trustees could give to those documents, it appeared to them —

1st. That the highest remuneration which the assistants can ever expect to receive is not likely to be reached until after about 20 years' service.

2d. That the scale of annual increase is too low.

3d. That the higher places being few in comparison with the number of the inferior ones, it is seldom that the assistants can hope to become officers, that is, keepers or assistant keepers of departments in the Museum.

4th. That the present remuneration of the assistants is inferior to that of gentlemen employed in the public departments performing similar duties to those of the assistants in the British Museum, in consequence of which these assistants feel dissatisfied with their position, and discouraged at the prospect before them.

The Trustees were further of opinion that it might reasonably be expected that, if long and meritorious services were encouraged by the prospect of more rapid promotion, and if the gradual increase of salary for the higher services were larger than at present, that dissatisfaction would be removed.

Upon these points the Trustees conceived that some alteration might properly be made, and they considered it advisable :

1st. To divide the first class assistants into two sections, an upper and a lower section.

2d. To enable the first class assistants to reach their maximum more rapidly than at present.

The Trustees, therefore, came to the conclusion :

1st. That the assistants belonging to the upper section of the first class should begin at a salary of 320 *l.* a year, from the 1st of April next, with an annual increase of 20 *l.*, till the salary reaches the maximum of 400 *l.* per annum.

2d. That the assistants in the lower section of the first class should receive, as now, 210 *l.* per annum on their first appointment, but that the annual increase be in future 20 *l.* instead of only 10 *l.*, as at present, until they reach a maximum of 310 *l.* per annum.

3d. That the salaries of the assistant keepers should commence at 425 *l.* per annum, with an annual increase of 25 *l.*, until they reach a maximum of 475 *l.*, and that their minimum of 425 *l.* should commence on the 1st of April 1861.

4th. That the salaries of the second class of assistants should remain as at present, that is to say, the minimum 150 *l.*, the rate of increase 10 *l.*, and the maximum 200 *l.* per annum.

In order to give the assistants now in the Museum the benefit of these alterations, the Trustees think that 12 years of past services as assistants should be taken, on the present occasion only, as the ground of qualification for enrolment in the upper section of the first class.

The Trustees wish it, moreover, to be understood that when the appointments for the three new departments of antiquities are made, and when it is decided to which of them the mediæval antiquities are to be attached, the Standing Committee should consider whether the assistant charged with this latter branch of antiquities should not be raised at once to the upper section of the first class.

Two places of assistants of the second class are now, and have long been, vacant, one in the department of Manuscripts for Syriac, and another in the department of Printed Books for Chinese. In order to secure the services of competent scholars, and to remedy the deficiencies now existing in these respects, it may be necessary to appoint at once an assistant to the upper section of the first class for each.

If this scheme be fully acted upon, there will be 17 assistants in the upper section of the first class. The Trustees wish that this number should be considered as a permanent maximum. They desire, moreover, that when vacancies occur they should never be filled up as a matter of course; on the contrary, they think that the promotion to this section should be made to depend on superior merit and good services, and not on length of service, though the latter circumstance should not be altogether disregarded.

They are lastly of opinion that there may be occasions when the filling up of vacancies might be advantageously suspended or postponed, and that the existing regulations, not inconsistent with this scheme, should continue in force.

In communicating their views, the Trustees have directed me to ask the Lords Commissioners to concur in the resolutions above specified, it appearing to the Trustees that they will prove of advantage to the British Museum. Permit me also to state that it would be desirable to receive their Lordships' answer as soon as convenient, in order that the Estimates, which in other respects are ready for presentation, may be made up accordingly.

Notwithstanding this improved scale of salaries, the Trustees have much satisfaction in stating that, whilst the Estimates have been prepared with a due regard to the wants of the Museum and the efficiency of the establishment, they will be less by nearly 1,000 *l.* for the year 1861-2, than they were for the year 1860-61, although provision has been made for placing the Department of Antiquities under three keepers, viz., one for Greek and Roman Antiquities, one for Oriental Antiquities, and one for Coins and Medals.

I have, &c.

[* * The foregoing letter was sent by the Principal Librarian to G. A. Hamilton, Esq., Treasury, 17 January 1860.]

EXTRACT from the Principal Librarian's Précis, 8 February 1861.

THE Sub-Committee of Finance having, after the fullest consideration, reported upon the memorial of the assistants to the Treasury, and the Treasury answer thereto, the Standing Committee have transmitted to Her Majesty's Government their views of the allegations contained in the assistants' memorial, and the conclusions to which the Committee have come as to the measures to be adopted to remove existing causes of dissatisfaction with regard to salaries. The Standing Committee have asked the concurrence of the Treasury in these measures, but have not yet received their Lordships' answer.

* * * *

The arrangements for the three new departments of antiquities have now been completed.

* * * *

The salaries of the three keepers are as follows :—

Mr. Birch, the senior, 600 *l.* a year, and an official residence.

Mr. Newton, the next in seniority, 600 *l.* a year.

Mr. Vaux, the third keeper, 500 *l.* a year.

G. A. Hamilton, Esq., Assistant Secretary at the Treasury, to the Trustees.

Treasury Chambers,
9 February 1861.

My Lords and Gentlemen,

THE Lords Commissioners of Her Majesty's Treasury direct me to acquaint you that they have given attentive consideration to the recommendations contained in Mr. Panizzi's letter of the 17th ultimo, recommending an improved scale of salaries for the assistant keepers and the assistants of the first class at the British Museum; and although they admit that an improvement in the position of these officers is called for, it appears to them that the establishment and scale of salaries proposed by you cannot be properly adopted without modification.

You propose that the salaries of the assistant keepers should be raised from 400 *l.* to 425 *l.*, with an annual increase of 25 *l.*, and a maximum of 475 *l.*

My Lords, however, consider that the principle on which annual increments of salaries are generally allowed, would not be fitly carried out by a scale in which the maximum would be obtained after so short a period of service as three years in the class. They would suggest that the claims of these officers would be more properly met by allowing them a fixed salary of 450 *l.* per annum.

My Lords approve of the proposal for dividing the assistants of the first class into two sections.

Adverting also to the extent of previous service (as ascertained by the present proposition) which, in ordinary cases, assistants will have rendered before they attain promotion to the first class, My Lords approve of the salaries of that section being fixed at 320 *l.*, with an annual increment of 20 *l.* to a maximum of 400 *l.* But with respect to the numbers to be assigned to that section, although My Lords recognise the principle proposed by you, that promotion to this section should be made to depend upon superior merit and good services, and that vacancies occurring in it should not be filled up as a matter of course, yet they are of opinion that the present establishment ought not to be fixed at an amount exceeding its immediate requirements. Understanding, therefore, that one vacancy has occurred since the date of Mr. Panizzi's letter, which would reduce the number qualified by 12 years' service as assistants for appointments in the superior section to 14, My Lords propose to assign that number as the present establishment of assistants of the first section. They would not, however, object to a discretion being left to the Trustees to increase that number to 16, by two additional appointments, in case, with reference to the requirements in the Department of Manuscripts for Syriac, and in that of Printed Books for Chinese, or other special circumstances, such appointments should prove to be necessary.

My Lords approve of the scale of salaries for the assistants of the second section being fixed at a minimum of 210 *l.*, and a maximum of 310 *l.*, but they are of opinion that the annual increment should be less than that allowed to the first section; and they suggest, therefore, that the rate of increase should be by 15 *l.* instead of 20 *l.*, as proposed, until the maximum of 310 *l.* is attained.

My Lords, in assenting to this improvement of the position of the assistants in the Museum, have been influenced by the assurance contained in Mr. Panizzi's letter, that merit and good service will afford the sole claim to promotion in the establishment; and they rely upon your endeavours to impress upon the heads of departments the necessity of requiring, in return for the increased remuneration granted, zealous and constant work in the Museum in the duties of the establishment.

My Lords feel it right further to direct the attention of the Trustees to the passage in the Report of the Treasury Committee of 1857, in which it was suggested that no addition should be made to the numbers or salaries of existing officers or servants of the Museum, except at a special meeting of the Trustees, at which the Chancellor of the Exchequer should be invited to attend. This Board has, however, since that period, taken upon itself the responsibility of providing for the grant of retired allowances to the officers of the Museum; and having now signified their approval of an increase of the salaries of the establishment, they feel that their authority for the additional charge on the

public, which will be thereby created, ought only to be used upon the distinct recognition of the principle that no further increase of expense shall be incurred without their sanction.

They request, therefore, that you will consider the establishment now proposed as the fixed basis for the expenditure, and that you will grant no additional salaries or special allowances without submitting the circumstances that may call for them to the consideration of this Board.

I am, &c.

Geo. A. Hamilton.

The Trustees of the British Museum.

REPORT from the Principal Librarian, 22 February 1861.

MR. PANIZZI has the honour to lay before the Trustees a letter from the Lords Commissioners of Her Majesty's Treasury, dated the 9th instant, in answer to the letter addressed to their Lordships by direction of the Trustees on the 17th ult., recommending an improved scale of salaries for the assistant keepers and the assistants of the first class at the British Museum. The Treasury letter having been received on the day it was written, while the Standing Committee were transacting the business fixed for that day, Mr. Panizzi was directed to bring the letter itself, and the whole subject to which it refers, before the Standing Committee at the meeting on the 23d of February.

The Trustees' scheme, as appears from the letter which Mr. Panizzi had the honour to address to the Treasury on the 17th ult., was as follows :

I. That the assistants of the first class should be divided into an upper and a lower section ; that the salary of the assistants belonging to the upper section should begin at 320 *l.* a year from the 1st of April next, with an annual increase of 20 *l.* till it reaches the maximum of 400 *l.* per annum, whilst the assistants of the lower section should receive, as now, 210 *l.* per annum on their first appointment, but that the annual increase be, in future, 20 *l.*, instead of only 10 *l.*, as at present, until the salary reaches a maximum of 310 *l.* And, in order to give the assistants now in the Museum the benefit of these alterations, the Trustees thought that 12 years of past services, as assistants, should be taken, on the present occasion only, as the ground of qualification for enrolment in the upper section of the first class. They also contemplated the case of the expediency of raising at once the assistant in the department to which the British and Mediæval Antiquities might be attached, who might be more especially directed to assist in their care and preservation, to the upper section of the first class, and likewise to appoint at once, if necessary, to that section an assistant for Syriac MSS., and another for Chinese Printed Books.

The assistants of the first class, who had been for 12 years continuously in the service of the Trustees as assistants up to the 17th of last month, when the letter of the Treasury was written, were :--

Mr. G. R. Gray, first appointed	-	-	-	-	16 September 1831
Mr. Adam White	"	-	-	-	12 December 1835
Mr. George Bullen	"	-	-	-	22 January 1838
Mr. N. W. Simons	"	-	-	-	30 April 1838
Mr. W. S. W. Vaux	"	-	-	-	13 April 1841
Dr. W. Baird	"	-	-	-	21 September 1841
Mr. R. H. Major	"	-	-	-	10 January 1844
Mr. C. Cannon	"	-	-	-	4 November 1844
Mr. G. W. Porter	"	-	-	-	24 March 1846
Mr. Joseph Zedner	"	-	-	-	30 July 1846
Mr. C. K. D. Patmore	"	-	-	-	24 November 1846
Mr. C. Rieu	"	-	-	-	8 May 1847
Mr. S. P. Woodward	"	-	-	-	13 September 1848
Mr. E. Oldfield	"	-	-	-	same date.

Being altogether 14 assistants. Adding to them the assistant attached to another department for the British and Mediæval Antiquities, an assistant for Syriac,

Syriac, and another for Chinese, the total number forming the upper section of the first class of assistants amounted to 17.

The Trustees wished that this number should be considered as a permanent maximum, and also that when vacancies occur in this section they should never be filled up as a matter of course, but that, on the contrary, the promotion to this section should be made to depend on superior merit and good services, and not on length of service only.

The Lords Commissioners of the Treasury approve of this part of the scheme of the Trustees, with only two exceptions; they wish, 1st, the number of assistants of the upper section of the first class to be reduced at present to a maximum of 14, and will have no objection to a discretion being left to the Trustees to increase that number to 16 by two additional appointments, in case of necessity, with reference to the requirements in the Department of MSS. for Syriac, and in that of Printed Books for Chinese, or other special circumstances.

By the promotion of Mr. Vaux and the resignation of Mr. Oldfield, which have taken place since the 17th of last January, the 14 assistants above mentioned as having been continuously in the service of the Trustees more than 12 years as assistants, are reduced to 12. If to them be added one for British and Mediæval Antiquities, the upper section of assistants of the first class will actually consist of only 13 assistants; and Mr. Panizzi begs strongly to suggest that for some years to come the fourteenth place be left vacant. There are some assistants in the lower section of the first class, who promise to deserve that promotion after a few years' more service.

With respect to the assistants forming the lower section of the first class, the Trustees had proposed that their salary should begin at 210 *l.* per annum, and reach a maximum of 310 *l.* by an annual increase of 20 *l.* The Lords of the Treasury think (2ndly) that the increase should be only 15 *l.* per annum for the assistants belonging to this class.

II. With respect to the assistant keepers, instead of a minimum salary of 400 *l.* a-year, rising to a maximum of 475 *l.* by an annual increase of 25 *l.*, as proposed by the Trustees, the Lords Commissioners of the Treasury are of opinion that the salary of the assistant keepers should be a fixed sum of 450 *l.* per annum.

No other alteration was either proposed by the Trustees or suggested by the Treasury, in the rest of the establishment, which therefore remains as it now is, and as shown in the estimates just prepared for this year, 1861-62.

The Lords Commissioners of the Treasury, however, request that the establishment now existing be considered as the fixed basis for the expenditure, and that the Trustees will grant no additional salaries or special allowances without submitting the circumstances that may call for them to the consideration of the Treasury.

The Lords of the Treasury state distinctly that they rely on the endeavours of the Trustees to impress on the heads of departments the necessity of requiring zealous and constant work in the Museum on the duties of the establishment. On a former occasion when the salaries were revised, the Trustees passed a Minute to the following effect:—

(Committee, 20th September 1851.)

As the Trustees of the British Museum have thought it right to adopt the suggestion of the Commissioners appointed to inquire into its constitution and management, and in deference to the wishes and feelings of the officers to substitute payment by annual salary for daily pay, they deem this a fit opportunity to impress upon all persons employed in the Museum the paramount duty of regular attendance and a punctual discharge of their respective duties.

The Trustees rely so entirely on the good sense and feeling of those now employed, as to be assured that they will henceforth be more than ever anxious to give that regular attendance, without which the business of the Museum cannot be conducted with satisfaction to the public. They deem it unnecessary, therefore, now to adopt any of those stringent regulations which are in force in many departments of the Government for insuring the daily presence and con-

tinuance at his post of each individual officer ; nor would they willingly resort to them hereafter, until it were apparent that under the altered system neglect of duty had arisen.

They consider it, however, advisable that the officers and servants of the Museum should, previous to the new system of pay being brought into operation, be made aware of the wishes and expectations of the Trustees as to attendance and discharge of duty ; and they further require that the heads of departments should, in their monthly reports, specially advert to the attendance and discharge of duty of those under them, and faithfully report every instance in which irregularity in, or omission of, attendance shall have taken place, and the cause of it, in order that the Trustees may take such measures as the circumstances of each case may appear to them to require.

Mr. Panizzi thinks it his duty to state that, in his opinion, these principles should be strictly adhered to, and the observance of the corresponding regulations firmly enforced.

A. Panizzi.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 23 February 1861.

Read the letter from the Treasury, dated the 9th instant, in answer to the Principal Librarian's letter of the 17th ultimo.

The Principal Librarian's report on the Treasury Letter was also read.

Resolved,

1. That the assistants of the first class be divided into two sections, an upper and a lower section.

2. That, in reference to the present appointments only, the ground of qualification for enrolment in the upper section be twelve years of uninterrupted service as assistants.

3. That the salary of the assistants of the upper section of the first class commence at a minimum of 320 *l.* a year, rising to a maximum of 400 *l.*, by an annual increase of 20 *l.*

4. That the above salary date from the 1st of April next for the assistants included in the upper section of the first class now in the service of the Trustees.

5. That, as the British and Mediaeval Antiquities, together with the Ethnographical Collection form one department with Oriental Antiquities, and are placed under the same head, Mr. Franks, attached as assistant to that department, be promoted to the upper section of the first class.

6. That from the 1st of April next the number of assistants in the upper section of the first class be thirteen, viz. :

Mr. G. R. Gray, first appointed	-	-	-	-	16 September 1831
Mr. Adam White	"	-	-	-	12 December 1835
Mr. George Bullen	"	-	-	-	22 January 1838
Mr. N. W. Simons	"	-	-	-	30 April 1838
Dr. W. Baird	"	-	-	-	21 September 1841
Mr. R. H. Major	"	-	-	-	10 January 1844
Mr. C. Cannon	"	-	-	-	4 November 1844
Mr. G. W. Porter	"	-	-	-	24 March 1846
Mr. Joseph Zedner	"	-	-	-	30 July 1846
Mr. C. K. D. Patmore	"	-	-	-	24 November 1846
Mr. C. Rieu	"	-	-	-	8 May 1847
Mr. S. P. Woodward	"	-	-	-	13 September 1848
and Mr. Franks	"	-	-	-	1 March 1851

7. That the salary of the assistants of the lower section of the first class commence at a minimum of 210 *l.*, rising by an annual increase of 15 *l.* to a maximum of 310 *l.* per annum.

8. That

8. That promotions to the upper section of the first class should be made to depend on special merits and good services, and not on length of service.

9. That the assistant keepers shall receive a fixed salary of 450 *l.* per annum from the 1st of April next.

10. That in every other respect the establishment of the British Museum and its regulations remain as at present.

Thomas Watts, Esq., Assistant Keeper of the Department of Printed Books, and Superintendent of the Reading-room, to the Principal Librarian.

Dear Sir,

Reading-room, 20 February 1861.

AFTER so often laying before you reports to be submitted to the Trustees on the various affairs of the reading-room, I wish, with your permission, to invite their attention to some circumstances regarding myself. The important changes which have been recently made in the Department of Antiquities so materially affect my relative position as an officer of the Museum, that it has become expedient in the opinion of several of my friends to bring before the Trustees without delay an application on the subject. The facts upon which this application must be based have fallen so entirely under your immediate observation, in the course of the long period during which I have had the honour of acting under your superintendence and direction, that it is to your testimony I must mainly appeal in support of the statements which I am now about to make.

It is now a little more than 23 years since I first entered the service of the Museum. In 1837, when I was quite unacquainted with the establishment, the Rev. H. H. Baber, then keeper of the printed books, was kind enough to purchase at my recommendation a small collection of Russian books at a sale, and accepted my offer to catalogue them as a volunteer; from that circumstance flowed my introduction to yourself, my appointment as an assistant at your recommendation in 1838, my drawing up for your approval a further list of Russian desiderata, then one of Hungarian, then one of Dutch, and so in due course of several other languages which I had studied. The result was such as to lead you to entrust me more and more with this branch of the Museum affairs, and I have now for many years been continuously engaged, both under yourself and Mr. Jones, in examining for this purpose the lists of new publications in nearly every country in Europe, as well as miscellaneous catalogues, histories of literature, foreign reviews and bibliographical works of all descriptions. In the course of the ten years from 1851 to 1860, inclusive, the number of separate works ordered at my suggestion cannot have been less than 80,000, and to select these orders required the examination of at least 600,000 titles of books in Greek and Latin, in French, Italian, Spanish, and Portuguese, in German, Swedish, Danish and Dutch, in Russian, Polish, Bohemian, and Hungarian. I have also had occasion to prepare lists of desiderata in Welsh, Icelandic, and Chinese, and I had the pleasure of drawing up under your inspection the first large list of American orders which was ever sent across the Atlantic from the Museum. No one can be better acquainted than yourself with the state of affairs at the Museum in these respects at the time of your appointment to the keepership. A collection of Icelandic books presented by Sir Joseph Banks, which had been in the library for more than 60 years, and some 20 or 30 Russian books which had found their way into the King's and Banksian libraries, were first catalogued by me. The object which has been kept in view during the last three-and-twenty years has been to bring together from all quarters the useful, the elegant, and the curious literature of every language; to unite with the best English library in England or the world, the best Russian library out of Russia, the best German out of Germany, the best Spanish out of Spain, and so for every language, from Italian to Icelandic, from Polish to Portuguese. In five of the languages in which it now claims this species of supremacy, in Russian, Polish, Hungarian, Danish, and Swedish, I believe I may say that with the exception of perhaps fifty volumes, every

book that has been purchased by the Museum within the last three-and-twenty years, has been purchased at my suggestion. I have the pleasure of reflecting that every future student of the less-known literatures of Europe will find riches where I found poverty; though, of course, the collection in all these languages together forms but a small proportion of the vast accumulations that have been added to the library during your administration and that of your successor.

The greater part of my time during the first 19 years of my services at the Museum, was occupied in the arrangement of these accumulations, and in the re-arrangement of the old library which was transferred from Montague House to the new building. With the exception of the Grenville Library, all the books placed or replaced in the department from about May 1838 to May 1857, passed through my hands, and the number of volumes classed and arranged by me, cannot have been less than 400,000. As these were in a great variety of languages, and each book was arranged according to its subject, the operation, though one in which I delighted, was very laborious. Nearly 100,000 of the volumes of recent acquisition were arranged on a plan of my own invention, which had the good fortune to receive your sanction. One of the advantages obtained by this system, which has been called "the elastic system," is, that when the new library, which surrounds the new reading-room, was ready for the reception of books, these 100,000 volumes were removed to their new locality, without the necessity of altering a single press-mark; had the operation of altering the press-marks been still required as under the former system, the amount of labour necessary to effect it would have been enormous, and the expense not less than some thousands of pounds. The system has also numerous advantages in a scientific point of view, which I will not trespass on the time of the Trustees by enumerating.

I ceased to arrange the books in the library when, in May 1857, my services were transferred to the new reading-room. The grounds of that transfer I shall beg to state in the words of your official letter to me on the 7th of April in that year: "The Trustees," it is there said, "amongst other improvements, have resolved to commit the superintendence of the new reading-room to a superior officer, who shall be capable of assisting and directing all who may want help in their studies and researches; this post, therefore, requires a gentleman well versed in ancient and modern literature, familiar with the various languages in which it is written, and thoroughly acquainted with our collections. Now, I know of no one in this institution who combines the acquirements, the experience and the readiness indispensable for this purpose, in so eminent a degree as yourself. Your great knowledge of languages, your extensive acquaintance with the literature of your own and foreign countries, your remarkable memory, which enables you to apply these acquirements to the advantage of others, all point you out as the officer specially fitted for this position; and I consider that I have done the readers, the Trustees, and the public in general a good service in recommending you to fill it."

The transfer was made, and I observe that Mr. Jones, in his sketch of the history of the reading-room, dated some two years later, speaks of the result as having shown "with what judgment the Trustees have acted in the selection of their officer." For myself, I can only say that in this trying and responsible post, as in all other posts in which the Trustees have placed me, I have acted to the best of my ability.

May I be permitted also to refer to a passage in the Report given in to Her Majesty in 1849, by the twelve Royal Commissioners on the Museum, three of whom are now members of the Board of Trustees: "We consider ourselves justified," said the Commissioners (at page 33 of the Report as laid before Parliament), "in directing special notice to the services and present remuneration of two of the assistants of the Library, Messrs. Jones and Watts, as detailed in Mr. Panizzi's answer to Question 9539. Apart from any question of justice to these gentlemen, we believe that the public interests are concerned in providing some means for advancement in the Library, which might secure to that department the continuance of such services as have long been discharged by those gentlemen. We concur with Mr. Panizzi's recommendation, that they should be made assistant librarians, and have an increased or increasing remuneration up to the limit which he states." The rate of remuneration recom-

mended

mended by you was up to 400 *l.*, the salary then paid to the Assistant Librarian, Mr. Garnett. On the vacancy caused by the decease of Mr. Garnett, not long afterwards, Mr. Jones, who is some months my senior in the service of the Museum, succeeded to his post; but the Trustees not only declined to appoint a third assistant librarian as recommended by the Commissioners, but even a second. As a mark of special recognition of my services, they raised my salary to 300 *l.* a year, and at this point it remained till 1856, when on the promotion caused by your elevation to the principal librarianship, Mr. Jones succeeded you as keeper, and I succeeded him as assistant librarian. In 1861, therefore, I find myself precisely in that position, with regard to rank and emoluments, to which the Royal Commissioners did me the honour to recommend that I should be raised, as a reward for my services 12 years ago.

My duties, however, are of a very different character, in many respects, from those which I then discharged. By the alterations made in 1857, a large section of the establishment, the reading-room, has been placed under my care, 13 attendants are under my directions, and I have no immediate superior in that branch of my duties but yourself, as Principal Librarian. It may in fact be said that, as superintendent of the reading-room, I am a keeper in every respect but the name and the emoluments. I am at the same time the second officer in the largest and most important department of the Museum, that which counts the highest number of officials, and takes the principal share in the expenditure. It was, as you are aware, expected by many of my friends, both in the Museum and out of it, that if I continued at my post in the reading-room I should ere long be raised to the rank of keeper. Four years, however, have now elapsed, and I hear of no proposal to that effect, while in the Department of Antiquities three keepers have now been appointed in place of one; the senior to receive the same emoluments as the Keeper of the Printed Book Department, the second to receive 600 *l.*, and the third 500 *l.* a-year. I understand that it is now in contemplation to raise the salaries of the assistant librarians in general, but not at all in the same proportion. I hope it may be permitted to remark that if seniority of service be considered a ground of promotion I am the senior by many years of two of the new keepers; and, if importance of service, that the sums of money expended on my recommendation have exceeded by many thousands of pounds the whole expenditure in purchases of some departments. If present arrangements continue, there will be a striking contrast in the field of honourable ambition open to the gentlemen of the different departments of the Museum. While in that of Antiquities the prize of three keeperships will be held out to five or six assistants, a solitary keepership will be the sole reward proposed to the two officers and 27 assistants of the Printed Book Department. In no former time was there so marked a distinction in the distribution of emoluments, and, what is not of less importance, of honours.

I beg most respectfully to solicit the Board of Trustees to take these circumstances into their favourable consideration, and I trust that your report of my services during a connection which has now lasted for nearly a quarter of a century will not be without its influence.

Antonio Panizzi, Esquire,
&c. &c. &c.

I have, &c.
Thomas Watts.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 23 February 1861.

READ a letter from Mr. Watts, dated the 20th instant.

Ordered,--That the Principal Librarian acquaint Mr. Watts that the Trustees regret they cannot entertain any proposition involving an alteration of the arrangements just made with the concurrence of the Treasury, by which, amongst other things, his salary will be raised from 400 *l.* to 450 *l.* per annum from the 1st of April next.

The Assistant Keepers of the Departments of Manuscripts and Printed Books, and the Assistant Secretary, to the Trustees.

THE undersigned Assistant Keepers of the Departments of Manuscripts and Printed Books, and the Assistant Secretary desire to thank the Trustees for the addition to their salaries conferred by their minute of the 23d ult. : and they take the opportunity to express their entire devotion to the interests of the establishment they have the honour to belong to, and their resolution to endeavour always to secure the confidence of the Trustees by continued zeal and fidelity in their service.

6 March 1861.

Thomas Watts, Edwd. A. Bond,
Thomas Butler, W. B. Rye.

LETTER from the Assistants, dated 6 March 1861.

To the Right Honourable and Honourable the Trustees of the British Museum.

THE undersigned, assistants in the British Museum, beg respectfully to return their thanks to the Trustees for the important amelioration in their position and prospects effected by the resolutions of the Trustees on the 23d ult. ; they feel a sincere gratitude for the favourable consideration that has been given to their case, and they trust that by their continued attention to the duties of the several departments in which they are engaged, they will be able to prove to the Trustees that their liberality has not been misplaced.

<i>George Robert Gray.</i>	<i>F. Elliot Blackstone.</i>
<i>Adam White.</i>	<i>T. W. Lidderdale.</i>
<i>W. Baird.</i>	<i>E. J. Ranken.</i>
<i>Fredk. Smith.</i>	<i>C. Thanisch.</i>
<i>Geo. Bullen.</i>	<i>Robert Cowtan.</i>
<i>N. W. Simons.</i>	<i>J. Granville.</i>
<i>R. H. Major.</i>	<i>Frederick Laughlin.</i>
<i>For G. Porter, E. A. Roy.</i>	<i>J. Metivier.</i>
<i>Joseph Zedner.</i>	<i>Augustus W. Franks.</i>
<i>Coventry Patmore.</i>	<i>Regd. Stuart Poole.</i>
<i>E. A. Roy.</i>	<i>Fred. W. Madden.</i>
<i>I. B. H. Pinto.</i>	<i>J. G. Pfister.</i>
<i>Richard Garnett.</i>	<i>William Carruthers.</i>
<i>For J. B. M'Caul, C. Thanisch.</i>	<i>S. P. Woodward.</i>
<i>Campbell Clarke.</i>	<i>Ch. Rieu.</i>
<i>For E. E. Stride, W. Y. Fletcher.</i>	<i>Harry L. D. Ward.</i>
<i>William Y. Fletcher.</i>	<i>Edward Levien.</i>
<i>W. R. S. Ralston.</i>	<i>Fred. Moore.</i>
<i>J. C. Knight.</i>	<i>N. E. S. A. Hamilton.</i>
<i>Edward A. Warren.</i>	<i>Richard R. Holmes.</i>
<i>R. E. Graves.</i>	<i>Chas. Cannon.</i>
<i>Emanuel Deutsch.</i>	<i>John Cleave.</i>
<i>R. Martineau.</i>	<i>Henry Woodward.</i>

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 9 March 1861.

READ a letter from the Assistant Keepers and Assistant Secretary, and one from the Assistants, thanking the Trustees for the addition to their salaries allowed by the resolutions of the 23d ult.

REPORT from the Principal Librarian, 10 April 1861.

MR. PANIZZI begs to state, for the information of the Trustees, that the allowance at present paid to the revising accountant (Mr. Whitestone) for auditing the Museum accounts is 50 *l.* per annum. This remuneration was fixed by a minute of the Trustees of 9th June 1849, when the annual expenditure did not exceed 50,000 *l.* In the last and the present financial years the Museum estimates have been respectively 100,850 *l.* and 100,414 *l.*, or more than double the amount voted by Parliament for 1849-50. The time now occupied in the examination of each quarter's accounts is one month. Under these circumstances Mr. Panizzi would suggest that the allowance to the revising accountant be increased to 100 *l.* per annum from the 1st instant.

A. Panizzi.

EXTRACT from the Minutes of the Trustees.

At a Sub-Committee of Finance, 8 May 1861,

READ the principal librarian's report of the 10th April, as to the duties and remuneration of the revising accountant.

Resolved, as a recommendation to the Standing Committee, that the allowance of 50 *l.* now paid to the revising accountant, be increased to 100 *l.* a-year, from the 1st April, the commencement of the present financial year; and that application be made to the Treasury for their Lordships' concurrence in this increase of allowance.

REPORT from the Principal Librarian, 11 April 1861.

MR. PANIZZI has the honour to report, that owing to the remuneration that the Trustees are now in a position to offer to gentlemen capable of cataloguing Chinese and Syriac works, there is every probability that competent scholars for that kind of work will be found in a short time. Mr. Panizzi begs to suggest that the salary of these assistants be declared to be that of assistants of the upper section of the first class, for which provision has already been made in the estimates; and that on account of the peculiar nature of their qualifications there be no limit to the age, nor any necessity to submit candidates for these places to any examination by the Civil Service Commissioners, in conformity with the last clause of the Order in Council of the 21st of May 1855.

A. Panizzi.

EXTRACT from the Principal Librarian's Précis, 11 May 1861.

WITH the concurrence of the Treasury, the Standing Committee have settled the classification and salaries of the 1st class assistants, and have divided them into an upper and a lower section. The upper section, limited to 16 assistants at the utmost, has been made to include, in the first instance, those assistants who have been not less than 12 years uninterruptedly in the Trustees' service, with one gentleman promoted on special grounds; but hereafter the promotion to this section is to depend on special merits and good service, and not on length of service; and vacancies are not to be filled up as a matter of course. The salary of the assistants in this section commences at 320 *l.* a-year, rising by an annual increase of 20 *l.* to 400 *l.* a-year. The salary of those in the lower section commences at 210 *l.*, and rises by 15 *l.* a-year to a maximum of 310 *l.* a-year. The salary of the assistant keepers has been raised from 400 *l.* to 450 *l.* a-year.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 18 May 1861.

UPON the recommendation of the Sub-Committee of Finance, the Trustees resolved, that the allowance of 50 *l.* now paid to the revising accountant should be increased to 100 *l.* a year, from the 1st of April last, being the commencement of the present financial year; and that application be made for the concurrence of the Treasury in this increase of allowance.

The Principal Librarian to the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

My Lords,

British Museum, 21 May 1861.

I AM desired by the Trustees to bring under the notice of your Lordships the allowance now paid to the auditor of the Museum accounts. This allowance was fixed by the Trustees, in June 1849, at 50 *l.* per annum, on the appointment of the late Mr. Tizard of the Audit Office, when the annual expenditure of the establishment did not exceed 50,000 *l.*, and when the various payments connected with the buildings were not under the control of the Trustees. In the last and the present financial years, the Museum estimates have been respectively, 100,850 *l.* and 100,414, or more than double the amount voted by Parliament for 1849-50; and included in these estimates is the provision now made for the annual expenditure of about 20,000 *l.* on the maintenance and upholding of the Museum buildings. This latter service was transferred from the Commissioners of Works to the Board of Trustees at the suggestion of the Commissioners, and with the sanction of your Lordships, and it has added very materially to the former duties of the present revising accountant or auditor (Mr. Whitestone). Under these circumstances the Trustees request that your Lordships will be pleased to concur with them in fixing the salary of the revising accountant at 100 *l.* instead of at 50 *l.* per annum, as heretofore; and that this increase may take effect from the commencement of the current financial year.

I have, &c.

A. Panizzi.

The Right Honourable the
Lords Commissioners of Her Majesty's Treasury.

EXTRACT from the Principal Librarian's Précis, 12 July 1861.

UPON the recommendation of the Sub-Committee of Finance, the Standing Committee have resolved that, owing to the great increase in the duties of the revising accountant, his salary be raised from 50 *l.* to 100 *l.* per annum, from the 1st of April last. Application has been made to the Treasury to concur in this arrangement, but no answer has as yet been received.

G. A. Hamilton, Esq., Assistant Secretary at the Treasury, to the Trustees.

Treasury Chambers,

15 November 1861.

My Lords and Gentlemen,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, with reference to Mr. Panizzi's letter of the 21st May last, that my Lords approve of the proposed increase from 50 *l.* to 100 *l.* a-year to the salary of the revising accountant of the British Museum, the same to commence from the 1st April last.

My Lords, however, wish it to be understood that the continued employment of this officer, at the salary of 100 *l.* a-year, must be considered to be subject to future arrangements regarding the accounts of the British Museum.

I am, &c.

Geo. A. Hamilton.

The Trustees of the British Museum.

EXTRACT from the Minutes of the Trustees.

At a Sub-Committee of Finance, 16 November 1861.

THE Principal Librarian informed the Sub-Committee that he had received a letter from the Treasury, dated 15th instant, in which their Lordships agreed that the salary of the revising accountant should be raised from 50 *l.* to 100 *l.* per annum from 1st April 1861.

EXTRACT from the Principal Librarian's Précis, 12 December 1861.

THE Lords of the Treasury have concurred in the propriety of advancing the salary of the revising accountant from 50 *l.* to 100 *l.* a-year, in consideration of the great increase in the number and amount of the Museum accounts since the former sum was fixed.

R. Whitestone, Esq., to the Principal Librarian.

Dear Sir,

Eton Lodge, 20 November 1861.

I HAVE the honour to acknowledge the receipt of your note of yesterday's date, informing me that the Trustees, on your recommendation, had determined that my annual remuneration as revising accountant be increased to 100 *l.* per annum, —instead of 50 *l.*

I beg leave to tender to the Trustees the expression of my best thanks for their favourable decision on your report, and to assure you that I am fully sensible of the obligation I owe to your kind offices, although it is probable that your recommendation was founded upon a consideration of the magnitude of the Museum accounts at present, as compared with those at the time of my appointment.

Believe me, &c.,

A. Panizzi, Esq.,
&c. &c. &c.

Robert Whitestone.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 14 December 1861.

READ a letter from the Treasury, dated 15th November, concurring in an increase of salary to the revising accountant from 50 *l.* to 100 *l.* a-year from the 1st April last.

A letter of thanks from the revising accountant was also read.

REPORT from the Keeper of the Department of Botany.

Botanical Department.

3 December 1864.

MR. BENNETT begs respectfully to call the attention of the Trustees to the salary attached to the office of Keeper of the Botanical Collections.

Since the year 1827,* when this salary was fixed at 350 *l.*, the salaries of all the other officers of the Museum have been considerably increased, with this single exception, which was founded upon circumstances that no longer exist.

The exceptional circumstances were these: Mr. Robert Brown, the officer then appointed to the charge of the department, gave only four days in the week to his duties at the Museum, and his annual vacation extended to 17 weeks.

The present keeper gives the whole of his time, and has a vacation of only eight weeks in common with the other officers of the Museum.

Mr. Bennett begs to represent to the Trustees, that he has been 37 years in the service of the Museum, for six of which he has been the principal officer

of his department, and he respectfully and earnestly requests that the nature and length of his services may be taken into consideration, and that he may receive the same salary as those heads of departments who receive 500 *l.* per annum, all the other keepers being provided with residences, and receiving the the higher salary of 600 *l.*

John J. Bennett.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 10 December 1864.

READ a report, dated 3d December, from Mr. Bennett, calling the attention of the Trustees to the salary attached to the office of Keeper of the Botanical Collections.

Upon the motion of Sir Roderick Impey Murchison,

It was resolved :

That in order to place the keeper of the Botanical Department on the same footing as the keepers of the Departments of Mineralogy, Geology, Coins and Medals, and Prints and Drawings, an application be made to the Treasury to raise his annual salary from 350*l.* to 500*l.*, he being the only keeper of a department whose salary is at present under 500*l.* per annum.

The Principal Librarian to the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

My Lords,

British Museum, 15 December 1864.

THE Trustees have had under their consideration a report from Mr. Bennett, Keeper of the Botanical Department in the British Museum, calling their attention to the salary attached to his office as keeper; and I am directed to submit to your Lordships the following statement, viz.:

That the salary of the keeper of Botany was fixed, so far back as 1837, at 350*l.* per annum; and that this is the salary now paid to Mr. Bennett.

That in 1857 Sir Charles Trevelyan and Mr. Arbutnot, of your Lordships' department, investigated the nature of the duties performed by the different officers and servants in the British Museum, and reported that as the Botanical Department was then upon a provisional footing, they would not offer an opinion as to the keeper's salary.

That in 1858, the provisional footing upon which the department had previously stood was put an end to by the death of Mr. Brown, the then keeper; the appointment of Mr. Bennett, the assistant-keeper, to be keeper, and the abolition of the office of assistant-keeper (in accordance with a minute of the Trustees passed in 1837), by which a considerable saving was effected.

Considering that for many years past the Department of Botany has been rapidly increasing in the extent of the collections preserved in it, and in its importance to the scientific botanist; that Mr. Bennett, since he was appointed keeper, has prepared an exhibition of various botanical specimens of peculiar interest, which is appreciated by the general public; that since the death of Mr. Brown, the late keeper, the Department of Botany has been placed upon a permanent footing; that the salary now received by the keeper of botany, who is the head of an important department of the Museum, is less by 50*l.* than the maximum salary paid to assistants; that for the same salary as that paid to Mr. Bennett, Mr. Brown (Mr. Bennett's predecessor), under the peculiar circumstances of his engagement, attended only four days a-week at the Museum, and had four months' holiday in the year; and that Mr. Bennett attends every day, and has only two months' holiday in common with the other heads of departments; that no head of a department has a less salary than 500*l.* per annum, while some have 600 *l.*, and most of them have an official residence in addition to these salaries: under all these circumstances, the Trustees feel that Mr. Bennett is justly entitled to the same pay as the heads of the several departments of Geology, Mineralogy, Coins and Medals, and Prints and Drawings, and I am therefore directed by the Trustees to request that your Lordships may be pleased

pleased to concur with them in awarding the same amount of salary to the keeper of botany as that allowed to the above-mentioned heads of departments, viz., 500 *l.* per annum.

The Right Honourable the
Lords Commissioners of Her Majesty's Treasury.

I have, &c.
A. Panizzi.

The Right Honourable *F. Peel*, M.P., Secretary at the Treasury, to the Trustees.

My Lords and Gentlemen, Treasury Chambers, 6 January 1865.
THE Lords Commissioners of Her Majesty's Treasury have had before them Mr. Panizzi's letter of the 15th ultimo, recommending that the salary of Mr. Bennett, keeper of the Botanical Department of the British Museum, should be raised to 500*l.* a-year, being the rate of salary enjoyed by the other heads of Departments; and their Lordships have directed me to signify to you their approval of the proposed increased rate of salary to the officer in question.

The Trustees of the British Museum.

I am, &c.,
F. Peel.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 14 January 1865.

READ a letter, dated 6th January, from the Treasury, signifying their Lordships' concurrence in the proposal of the Trustees that Mr. Bennett's salary should be raised to 500*l.* a-year.

The Trustees directed that the increase of Mr. Bennett's salary should date from the 1st January 1865.

EXTRACT from the Principal Librarian's Précis, 10 February 1865.

WITH the concurrence of the Lords of Her Majesty's Treasury, the Standing Committee has raised the salary of Mr. Bennett, Keeper of the Botanical Collections, from 350 *l.* to 500 *l.* a-year, which puts him on the same footing in this respect as other heads of Departments.

Dr. *A. Günther*, Assistant, to the Keeper of the Department of Zoology.

Dear Sir,

London, 27 January 1865.

I SHALL always recollect my feelings of gratitude, when I became actually attached to an establishment which I had been taught to consider as the head quarters of science from the first year of my study of natural history, and I am convinced you will not misconstrue my request, kindly to take into consideration the possibility of an increase of my income which, although it meets the necessary expenses of my personal wants, is not sufficient to keep off many privations, and sometimes cares. Hitherto I have been, and am still, unwilling to increase it by accepting invitations to contribute to popular publications: strictly scientific work is much more in accordance with my own inclination. Arranging, completing, and describing the collections entrusted to my care, rendering them the standard collections for the present and future times, studying the literature referring to them, and keeping myself up with the progress of zoological science generally, are the direct and indirect duties of my present position, and, if I attend to them, it is as much as takes up the whole of my time.

The labour bestowed on the "Catalogues" alone is such that the regulated time of attendance at the Museum is not sufficient for it, and, therefore, I have

been for years in the habit to devote those six hours to the business immediately connected with the collection, and to the determination and examination of the specimens; in the evening I have worked out the manuscript from the notes made at the Museum. As regards my other publications, nobody knows better than yourself that they are based upon the collections in the British Museum, giving descriptions of the most important additions, and that they have direct reference to my special duty.

Thus, I may well state that all my time is devoted to the benefit of the collections; but I do not say this to base any claim upon labour which, after all, I perform because it is my duty, and because I love it, but that you may feel yourself justified in recommending me to the Trustees for promotion to a higher salary.

Dr. J. E. Gray, F.R.S.,
&c. &c. &c.

I remain, &c.
A Günther.

REPORT from the Keeper of the Department of Zoology.

Zoological Department, 8 February 1865.

DR. GRAY begs to report to the Trustees he has received the accompanying note from Dr. Günther, requesting that he may have his salary increased.

Dr. Gray begs most strongly to recommend that Dr. Günther should be promoted into the first section of the first class assistants for the following reasons:—

Dr. Günther has been nearly eight years in the employment of the Trustees, and has shown great scientific acquirements, and he has established for himself a European reputation as an Ichthyologist and Herpetologist. During the time he has been in the Museum he has prepared five volumes of the Catalogue of Fish, one volume on Snakes, and one on Batrachians, containing the description of upwards of 6,000 species.

Dr. Günther received an excellent scientific education in Germany; before he came to the Museum he had been employed in the Museums of Berlin, Stuttgart, and Tübingen, and was thus qualified for the highest class of duties as an assistant in the Museum from the time he entered into the service of the Trustees.

John Edw. Gray.

REPORT from the Superintendent of the Departments of Natural History.

Natural History Department, 9 February 1865.

ON every ground of policy and economy such services as Dr. Günther renders to the Department of Zoology should be adequately remunerated.

After the loss of Dr. (now Professor) Lang in the Mineralogy, no greater could be sustained in the class of assistants in the Natural History Departments than by the resignation of Dr. Günther through a similar temptation, whether of higher emolument or more independent position, connected with a professorship in a German University.

The defect of English middle-class education, in regard to the principles of natural science, gives great advantage to the German, by enabling him to render a higher quality of service from the commencement of his appointment to a Natural History Department. But the English assistant, after some years' service, does work of like value in respect of the special classes of objects that may have been assigned to him; and the present standing of able assistants in the Department of Zoology cannot be overlooked without the hazard of the evil arising from a sense of injustice.

Richard Owen.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 11 February 1865.

READ * * a report from Dr. Gray, recommending Dr. Günther for promotion to the upper section of the first class of assistants, and a report from Professor Owen thereon.

The Trustees made no order.

The Transcribers to the Principal Librarian.

Sir,

British Museum, 19 October 1865.

WE, the undersigned transcribers in the British Museum, venture to address you, in the hope that you will kindly intercede in our behalf with the Trustees, with a view to obtain for us an increase to our present salary.

In making this appeal, we beg respectfully to offer to your consideration the facts that many of us are married men,* and have already seen long service under the Trustees. Moreover, that owing to the late continuous rise both in house rent and the price of provisions, we are all much straitened in means; and that this pressure falls with especial severity upon the older men.

Trusting that we may be able to enlist your sympathy and kind support,

We have the honour to be, &c.

<i>J. Hornblow.</i>	<i>S. W. Abbott.</i>
<i>G. Price Tate.</i>	<i>William R. Wilson.</i>
<i>Gregory W. Eccles.</i>	<i>E. T. Donoghue.</i>
<i>Charles J. Evans.</i>	<i>B. J. Jeffery.</i>
<i>S. J. Aldrich.</i>	<i>Richard Sims.</i>
<i>E. D. Butler.</i>	<i>F. G. Bush.</i>
<i>Charles A. L. Walker.</i>	<i>T. A. Day.</i>
<i>R. H. Caunter.</i>	<i>H. A. Mealy.</i>
<i>J. Naaké.</i>	<i>Fras. E. Tucker.</i>
<i>Dorset Eccles.</i>	<i>Thos. Davies.</i>
<i>James Baynes.</i>	<i>Sutton F. Corkran.</i>

A. Panizzi, Esq.,
&c. &c. &c.

* Note, by the Principal Librarian:—

Many have married since they entered the service of the Trustees, some of them recently, and well knowing what the salary was.

A. P.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 11 November 1865.

READ a Memorial from the transcribers * * * in the Museum, praying for an increase of their salaries on account of the late rise in the price of provisions, house rent, &c., and on account of some of them being married.

Resolved,—That the Trustees see no sufficient ground for entertaining this request.

EXTRACT from the Principal Librarian's Précis, 8 December 1865.

THE Standing Committee did not consider that there was sufficient ground for entertaining an application for an increase of salary made by the junior assistants or transcribers * * * .

The Keeper of the Department of Manuscripts to the Principal Librarian.

Dear Sir,

British Museum, 22 February 1866.

I BEG to forward to you a memorial to the Trustees, signed by nearly all the heads of departments and assistant keepers, and trust you will give it your influential support, and lay it before the Trustees for their favourable consideration.

I remain, &c.

F. Madden.

MEMORIAL from the Superintendent of Natural History, and the Keepers and Assistant Keepers of Departments, 22 February 1866.

The undersigned Keepers and Assistant Keepers of Departments, though reluctant to occupy the attention of the Trustees with a subject personal to themselves, beg respectfully to bring under their notice the following facts:—

1. SINCE the regulation of offices and salaries in the year 1837, there has been no improvement whatever in the remuneration of the senior keepers of departments.

2. During this period of nearly 30 years, while their salaries have been thus stationary, their responsibilities have become heavier by the greatly increased grants for purchases, and the consequent enlargement of the collections under their charge. Their duties also have been added to, in the superintendence of a more numerous staff of assistants and attendants, and by the stricter regulations of residence.

3. That in comparison with the period at which their salaries were fixed, the same amounts represent at present very inferior values.

4. That the salaries of the junior keepers they believe to have been regulated by those assigned to the senior keepers, and to be, therefore, proportionately inadequate.

5. That, although a small addition was made to the salaries of the assistant keepers in the year 1860, the increase brings the actual amount to no more than 450 *l.*, without any addition for length of service.

6. The undersigned limit themselves to this simple statement, trusting that it may be sufficient to induce the Trustees to consent to a revision of their salaries.

F. Madden.

Richard Owen.

John Edward Gray.

J. Winter Jones.

S. Birch.

C. T. Newton.

John J. Bennett.

W. H. Carpenter.

Nevil Story-Maskelyne.

W. S. W. Vaux.

Edward A. Bond.

Thomas Watts.

W. B. Rye.

Thomas Butler.

[Memorandum.—The Keeper of the Department of Geology was not at the Museum when this memorial was signed and submitted to the Trustees.]

The Keeper of the Department of Printed Books to the Principal Librarian.

Dear Sir,

British Museum, 23 February 1866.

I HAVE seen a memorial, which I understand is to be submitted to the Trustees, by which the assistants in the several departments pray for an increase of salary. The grounds upon which they found their application appear to me to be sound, and I would beg to ask for it your own powerful advocacy, while recommending it to the favourable consideration of the Trustees.

I remain, &c.

J. Winter Jones.

The Principal Librarian,
&c. &c. &c.

The Keeper of the Department of Manuscripts to the Principal Librarian.

Dear Sir,

British Museum, Department of MSS.,
23 February 1866.

I BEG to draw your attention to a memorial signed by the assistants of my department (in conjunction with others) for presentation to the Trustees, and I trust you will be able to recommend it to their favourable consideration.

The Principal Librarian.

I remain, &c.
F. Madden.

The Keeper of the Department of Oriental, British, and Mediæval Antiquities,
and Ethnography to the Principal Librarian.

My dear Sir,

British Museum, 23 February 1866.

I HAVE seen the memorial addressed by the assistants of all the departments to the Trustees on the subject of their salaries, and recommend the same to the favourable consideration of the Board.

A. Panizzi, Esq.,
&c. &c.

Believe me, &c.
S. Birch.

The Keeper of the Department of Greek and Roman Antiquities to the
Principal Librarian.

Dear Sir,

British Museum, 23 February 1866.

A MEMORIAL from the assistants of the British Museum, praying for an increase of their salaries, has been shown to me, previously to its being submitted to the Trustees. I think that the grounds on which the petition is based are just, and I trust that they will meet with the favourable consideration of the Trustees.

A. Panizzi, Esq., Principal Librarian.

Believe me, &c.
C. T. Newton.

REPORT from the Keeper of the Department of Coins and Medals.

Department of Coins and Medals,
22 February 1866.

Mr. VAUX has the honour to report to the Trustees, that he has seen and read a memorial addressed to the Trustees from the gentlemen employed as assistants in the British Museum, and that he trusts that this memorial will meet with a favourable consideration from the Trustees.

W. S. W. Vaux.

The Superintendent of the Departments of Natural History to the Principal Librarian.

British Museum, 21 February 1866.

THE memorial of the assistants in the British Museum, which has been placed in my hands, has been maturely considered by me, and I entertain a strong conviction of the principle of equity upon which the appeal for increase of salary is therein made.

Richard Owen,
Superintendent of the Natural History
Departments.

The Keeper of the Department of Zoology to the Principal Librarian.

Dear Sir, British Museum, 23 February 1866.
THE assistants of the different departments have shown me a memorial requesting an increase of salary.

I beg to recommend the question to the kind consideration of the Trustees.

The Principal Librarian,
&c. &c. &c.

I am, &c.
John Edward Gray.

The Keeper of the Department of Mineralogy to the Principal Librarian.

Dear Sir,

British Museum, Mineral Department,
22 February 1866.

I BEG to add to the concurrent language of my colleagues, on the subject of the memorial addressed to the Trustees by the assistants, the expression of my own hope that their request may meet with a favourable reception.

It appears to me that no reasonable ground exists on which the emoluments of the gentlemen employed in a great institution like the British Museum, among whose first qualifications must be a more than ordinary intelligence, and a certain degree of scientific or literary character, should be calculated on a scale in any degree inferior to that which regulates the salaries in any, even the best paid, of the public offices.

A. Panizzi, Esq., D.C.L.,
Principal Librarian, &c. &c. &c.

Believe me, &c.
Nevil Story-Maskelyne.

The Keeper of the Department of Botany to the Principal Librarian.

Dear Sir,

British Museum, 22 February 1866.

A MEMORIAL from the assistants in the different departments, soliciting an increase in their salaries, having been shown to me, with a request that I would support their prayer, I beg to state that I fully concur in it, and recommend it to the favourable consideration of the Trustees.

A. Panizzi, Esq.

I remain, &c.
John J Bennett.

The Keeper of the Department of Prints and Drawings to the Principal Librarian.

My dear Mr. Panizzi,

Department of Prints and Drawings,
Wednesday, 21 February 1866.

ALLOW me to say I have read over the petition about to be presented to the Trustees by the assistant officers, and fully concur in all that is expressed therein. I trust the application will prove successful.

Believe me, &c.
W. H. Carpenter.

G. R. Gray, Esq., Assistant, to the Principal Librarian.

Dear Sir,

British Museum, 22 February 1866.

AT the request of my colleagues I beg respectfully to enclose a memorial signed by the assistants of the several departments of the Museum, and to solicit that you will kindly lay the same before the Trustees for their consideration.

Permit

Permit me at the same time, on the part of myself and my colleagues, to state that we shall feel most grateful to you personally for your advocacy with the Trustees in support of the prayer of our memorial.

I remain, &c.

George Robert Gray.

A. Panizzi, Esq., Principal Librarian,
&c. &c. &c.

MEMORIAL from the Assistants, dated 22 February 1866.

To the Right Honourable and Honourable the Trustees of the British Museum.

THE undersigned assistants in the British Museum beg most respectfully to draw the attention of the Trustees to the subject of the salaries at present received by the assistants, with a view to the reconsideration of the scale of those salaries; and they base their request on the following grounds:

1. That the scale of salaries in the British Museum ranges considerably below that of many of the Government offices, notwithstanding that the qualifications required for appointments in the Museum are at least equal to those required in such offices. This disparity is clearly shown by the appended table of salaries in six of the Government offices, and those not the most highly paid.

2. That since the last revision of the scale of salaries in the British Museum there has been, independently of the present scarcity, a gradual and constant rise in the price of most of the necessaries of life, in consequence of which the existing salaries have become inadequate to the degree of competence which they were intended to afford; and that this rise of prices has been considered by the Directors of the Bank of England, and of some other great public companies, a sufficient reason for augmenting the salaries of those engaged in their service.

The undersigned, therefore, respectfully pray that your Honourable Board will take their request into consideration, and grant them such relief as shall to your Honourable Board seem just and fitting:

George Robert Gray.

Geo. Bullen.

N. W. Simons.

W. Baird.

R. H. Major.

Joseph Zedner.

Geo. W. Porter.

A. Günther.

Ch. Rieu.

Augustus W. Franks.

Wm. Wright

John Cleave.

R. K. Douglas.

Frederick Smith.

Regd. Stuart Poole.

E. A. Roy.

H. L. D. Ward.

Edward Levien.

I. B. H. Pinto.

Richard Garnett.

Campbell Clarke.

Edward Ernest Stride.

William Y. Fletcher.

W. R. S. Ralston.

J. C. Knight.

Chas. Cannon.

Edward Alfred Warren.

N. E. Hamilton.

Robert Edmund Graves.

Emanuel Deutsch.

Russell Martineau.

J. G. Pfister.

Richard R. Holmes.

F. Elliot Blackstone.

Frederic W. Madden.

Henry Woodward.

William Carruthers.

T. W. Lidderdale.

C. J. Thanisch.

Robert Cowtan.

John Granville.

Frederick Laughlin.

John Metivier.

J. Granville Grenfell.

John T. Taylor.

E. Maunde Thompson.

T. Nichols.

Arthur W. E. O'Shaughnessy.

G. M. Evans.

Edward J. L. Scott.

W. de G. Birch.

Barclay V. Head.

John Kemp.

Geo. Will. Reid.

A. G. Butler.

SALARIES of ASSISTANTS in BRITISH MUSEUM compared with those of CLERKS and Others in
GOVERNMENT OFFICES.

NAME OF OFFICE.	First Class.	Rate of Increase.	Second Class.	Rate of Increase.	Third Class.	Rate of Increase.
BRITISH MUSEUM: Assistants - - -	Upper Section. £ £ 320 — 400	£. 20 per ann.	£. £. 150 — 200	£. 10 per ann.	Junior Assistants, or Transcribers. £. £. 90 — 150	£ 10
	Lower Section. 210 — 310	15 „				
	Seniors. 400 — 600	20 „	250 — 400	15 „	100 — 200	10
PUBLIC RECORD OFFICE: Assistant Keepers - -	Juniors. 400 — 500	20 „				
	1st Section. 670 — 800	25 „	315 — 500	15 „	100 — 300	10
	2nd Section. 520 — 650	20 „				
WAR OFFICE: Clerks - - - -	1st Section. 670 — 800	20 „	315 — 500	15 „	100 — 300	10
	2nd Section. 520 — 650	20 „				
	1st Section. 670 — 800	20 „	315 — 500	15 „	100 — 300	10
PAYMASTER-GEN.'S OFFICE: Clerks - - - -	2nd Section. 520 — 650	20 „				
					First Section. 250 — 350	10
					Second Section. 100 — 250	10
ADMIRALTY: Clerks - - - -	600 — 850	20 „	350 — 550	15 „		
STATIONERY OFFICE: Clerks - - - -	375 — 500	20 „	260 — 360	15 „	160 — 250	10
ECCLESIASTICAL COMMISSION: Clerks - - - -	350 — 500	15 „	First Division 250 — 350	10 „	First Division. 160 — 200	10
			Second Division 200 — 250	10 „	Second Division. 80 — 160	10

EXTRACT from the Principal Librarian's Précis, 12 May 1866.

MEMORIALS have been received from the officers and from the assistants in the Museum, calling attention to the inadequate amount of their salaries. The Standing Committee has postponed the consideration of the subject of these memorials.

A. W. Franks, Esq., to the Principal Librarian.

Department of Oriental, British,
and Mediæval Antiquities and Ethnography,
6 March 1866.

Dear Mr. Panizzi,

* * * I TRUST you will forgive my troubling you with a matter somewhat of a personal nature, though connected with my position at the Museum.

I was appointed a first-class assistant at the Museum in 1851, on the completion of the British and Mediæval Room, with a view to my attending chiefly to the formation and arrangement of the collections to be placed in it.

* * * On the separation of the departments in 1861, I believe that it was contemplated in the first instance to form a fourth department for British and mediæval antiquities and ethnography. This plan was postponed, as I have been informed, for financial reasons. * * *

I presume that ultimately the plan proposed, I believe by a Sub-Committee of the Trustees, will be adopted, viz., the creation of an independent department. Should the Trustees, however, decide that the time has not yet come for this change, I would venture to urge on their consideration my being advanced to the post of assistant keeper, and especially attached to the British and mediæval antiquities and ethnography.

Ethnography has assumed such a totally different aspect within the last few years; its scientific and historical value has been so fully recognised, that I feel sure that, whether the natural history collections shall be retained at the Museum or not, it will be thought desirable to keep here collections which, when properly arranged, will be highly attractive and popular.

With respect to the British antiquities, I would venture to remind you of the Report of the Commission on the Museum, published in 1850 (p. 39), where the Commissioners recommend that in the event of a proper collection of British antiquities being made, "an additional department, with a distinct officer and staff of assistants and attendants, should be formed in the Museum."

As regards the comparative increase of the two sections of the department, I beg to subjoin a rough tabular view of the number of objects added to each since 1861:

	1861.	1862.	1863.	1864.	1865.	TOTAL.
Egyptian and Assyrian Antiquities -	330	94	55	206	170	855
British and Mediæval Antiquities and Ethnography - - -	242	787	820	1,806	917	4,572

* * * * *

As to the question of salary, I receive at present 400*l.* a year. Although my circumstances make the amount immaterial, I do not consider that, in justice to my colleagues, I ought to accept a lower salary than they do; unless some privilege were granted to me which might be considered an equivalent.

The lowest salaries are, I believe, for keepers 500*l.*, and for assistant keepers 450*l.*; but I would gladly accept either of the posts in question at my present salary, or even less, if an additional leave of absence were granted to me; and I

would further undertake to employ such additional leave for the benefit of the collections under my care, it being desirable, especially as to British antiquities, to have the power of travelling in search of acquisitions.

Should this not appear feasible, I would suggest an arrangement which, though a temporary one, might be convenient. The Christy collection will be kept for two years, and possibly for five years, in Victoria-street; and the Trustees are, I believe, disposed to grant me the use of one or more rooms in the upper floor, the whole of which is practically useless to the Museum. I would suggest that, if the Trustees should be pleased to advance me to the post of keeper or assistant keeper, I should have the use of the whole of the upper floor in question in lieu of 50*l.* per annum, reducing my salary to 450*l.* as keeper, or 400*l.* (the present amount) as assistant keeper. * * * *

I may, perhaps, be permitted to state, in conclusion, that I have on more than one occasion been offered posts of greater emolument and position than that I occupy here, but that I have uniformly declined them, from a wish to remain in an institution to which I am attached, where I have been employed for 15 years, and the scope and utility of which I admire.

Yours, &c.

Augustus W. Franks.

To A. Panizzi, Esq.,
&c. &c. &c.

REPORT from the Principal Librarian, 9 March 1866.

MR. PANIZZI has the honour of laying before the Trustees a letter addressed to him by Mr. Franks, and of recommending its subject to their favourable consideration. When the re-arrangement of the establishment was under consideration in 1860, the feeling of the Trustees was in favour of having a separate department for ethnography, with British and mediæval antiquities; that was the view of the Sub-Committee on Antiquities, held on the 5th of July 1860; but, from motives of economy, the Standing Committee, on the 2d February 1861, decided that the mediæval as well as British antiquities, and the ethnographical collections, should be attached to the department of Egyptian and other Oriental antiquities, which decision was eventually carried out. Not only, however, is this arrangement anomalous, but the great increase in the mediæval and ethnographical collections, and the great interest taken by the public in the British antiquities most especially, render it highly desirable, or rather quite necessary, that a separate department should be created for them. The necessity for adopting this course seems self-evident to Mr. Panizzi; and he thinks, therefore, that he need not dwell upon it. Equally evident to Mr. Panizzi are the advantages which the Museum would derive by securing the services of Mr. Franks, as the head of the new department, on such terms as would be satisfactory to the feelings of so valuable an officer, who wishes no more than to secure for himself that higher position in the service of the Trustees which Mr. Panizzi feels confident that he deserves.

A. Panizzi.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 10 March 1866.

READ a report from the Principal Librarian, dated 9th March, and a letter addressed to him by Mr. Franks, dated 6th March.

The Trustees having taken into consideration the great increase of the collections of British antiquities, mediæval antiquities, and ethnography, since February 1861, when those collections were attached to the department of Egyptian and other Oriental antiquities; having also taken into consideration the special public interest of those collections, and the services of Mr. Franks in connection with them,—

Resolved

Resolved—

1. That the British and mediæval antiquities and the ethnographical collection form, henceforth, a separate department in the British Museum.
2. That a keeper be appointed for the new department, and that he be placed on the same footing in regard to the salary and the general duties of the office, and have the same prospective advantages as the present junior keeper of the departments of antiquities.
3. That application be made to the Lords of the Treasury for their concurrence in the proposed addition to the establishment of the Museum.
4. That the Standing Committee recommend to the principal Trustees the appointment of Mr. Franks to be keeper of the new department.

The Principal Librarian to the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

My Lords,

British Museum, 16 March 1866.

I BEG leave to acquaint your Lordships that partly in consequence of the recent acquisition of the Christy Collection of antiquities and ethnography, concerning which I had the honour of writing to your Lordships on the 19th of January last, and partly in consequence of the large and steady increase of the British and mediæval antiquities, as well as the ethnographical collections at the British Museum, for several years past, the attention of the Trustees has been directed to the absolute necessity for separating all those collections from the department of Egyptian and other Oriental antiquities to which they were attached in 1861, when the original department of coins and antiquities was divided into three distinct branches.

The Trustees have, therefore, determined that British antiquities, mediæval antiquities and ethnography, shall henceforth form a separate department in the British Museum, under a separate keeper, whose salary shall be the same as that of the junior keeper of the departments of antiquities, and those of the keepers of the several departments of mineralogy and botany, viz. 500 *l.* a year, with the like prospective advantages.

It is unnecessary for me to do more than simply to advert to the well-known fact that the collections in question are of the highest interest to science, as well as exceedingly attractive to the general public, and that they thus require an amount of care and attention, and involve a degree of responsibility, which are incompatible with an inferior position, and which can hardly be expected from the keeper of a department including objects so dissimilar as Oriental antiquities. The Royal Commissioners on the British Museum, at page 39 of their Report published in 1850, expressed their opinion that if it were "desired" to make the Museum "subservient to the formation of a collection of National antiquities, * * * * to do justice to such an object, an additional department with a distinct officer and staff of assistants and attendants should be formed in the Museum."

The Trustees having now formed such a department, inclusive of general mediæval antiquities and ethnology, I am to request that your Lordships may be pleased to concur in the necessary addition of a keeper to the present establishment of the British Museum.

As the gentleman who has long filled the post of senior assistant in the department now divided, and whose present salary is 400 *l.* a year, will be recommended to the principal Trustees for appointment to be keeper of the new department, the immediate increase of expenditure required will be only 100 *l.* a year.

I have, &c.

The Right Honourable (signed) *A. Panizzi*
the Lords Commissioners of Her Majesty's Treasury.

Hugh C. E. Childers, Esq., M.P., Secretary at the Treasury, to the Principal Librarian.

Treasury Chambers,
6 April 1866.

Sir,

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 16th ultimo, stating that, owing to the recent acquisition of the Christy Collection of antiquities and ethnology, and to the steady increase in the collection of British antiquities, it has been determined to separate those branches from the Oriental antiquities, to which branch they are at present attached, and requesting authority for the appointment of an additional keeper, at the same salary (*viz.* 500 *l.*) as that received by the junior keeper of the department of antiquities, to superintend the new department thus constituted.

I am to state, for the information of the Trustees of the British Museum, that, under the circumstances mentioned, my Lords will not withhold their consent to the appointment of an additional keeper to take charge of this department. I am to add, that my Lords presume that arrangements will be made with respect to the other officers who may be required for the new department, which will obviate the necessity of any increase in the numbers of the general establishment of the British Museum.

I am, &c.,
Hugh C. E. Childers.

A. Panizzi, Esq.,
&c. &c. &c.
British Museum.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 14 April 1866.

READ a letter, dated 6th April, from the Treasury, concurring in the appointment of an additional keeper at a salary of 500 *l.*, for the department of British antiquities, mediæval antiquities, and ethnography; and stating that their Lordships presumed arrangements would be made with respect to the other officers who might be required for the new department, to obviate the necessity of any increase in the numbers of the general establishment of the Museum.

Charles Cannon, Esq., Assistant, to the Principal Librarian.

Dear Sir,

British Museum, 23 March 1866.

It is with a feeling of regret that I ask you to tender to the Trustees my resignation of the post of assistant in the British Museum.

The reason for my taking this step is, that the post of translator to the Foreign Office is about to become vacant by the retirement of Mr. Norris, and that I have been thought worthy to succeed him. Though much attached to the Museum, where I have served for more than 21 years, my private means do not admit of my refusing the additional emolument offered by the appointment at the Foreign Office.

Should the Trustees be pleased to accept my resignation, I beg to say that I shall be most happy to render such assistance as may be required in your office pending the appointment of my successor.

I have, &c.,
Charles Cannon.

A. Panizzi, Esq.,
&c. &c. &c.

REPORT from the Principal Librarian, 23 March 1866.

MR. PANIZZI begs to lay before the Trustees a letter from Mr. Cannon, the senior assistant in the Principal Librarian's Office, tendering the resignation of his appointment.

In submitting Mr. Cannon's resignation to the Trustees, Mr. Panizzi cannot refrain from an expression of his sincere regret that the Museum is thus about to lose the services of a gentleman who for more than 21 years has proved himself to be a most valuable and efficient assistant, and that his connection with the Museum should cease in consequence of a higher rate of emolument being offered in another department of the public service for qualifications which are equally needed in the British Museum, and are not easily supplied.

A. Panizzi.

EXTRACT from the Minutes of the Trustees.

At a Standing Committee, 24 March 1866.

THE Principal Librarian, with a report dated 23d March, submitted a letter from Mr. Cannon, tendering his resignation of the post of assistant, in consequence of his appointment as translator to the Foreign Office. The Principal Librarian expressed his regret that the Museum should lose a valuable and efficient assistant, because in another department of the public service greater emolument was offered for qualifications equally needed in the British Museum.

The Trustees accepted Mr. Cannon's resignation, and the offer of his services until the appointment of his successor.

RETURN to an Order of the House of Commons, dated 15th June 1866, showing the NAMES and SALARIES of the OFFICERS and ASSISTANTS then employed in the BRITISH MUSEUM; specifying the Date of the Appointment of each Person, and any Regulations which may exist regarding Increase of Salary.

			Salary.	Date of first Appointment, Nomination, or Employment.	Date of Appointment or Promotion to present Rank.
PRINCIPAL LIBRARIAN AND SECRETARY'S OFFICE:			£. s. d.		
Principal Librarian and Secretary.*	—	—	—	—	—
Assistant Secretary - - -	Thomas Butler - - -	- - -	450 - -	11 April 1835	27 July 1857
1st Class Assistant, Upper Section.	Charles Cannon - - -	- - -	400 - -	4 Nov. 1844	1 April 1861
Ditto - - - ditto - - -	John Cleave - - -	- - -	360 - -	3 August 1858	7 May 1864
1st Class Assistant, Lower Section.	John Thomas Taylor - -	- -	210 - -	20 May 1861	26 May 1866
2d Class Assistant - - -	Thomas Nichols - - -	- - -	190 - -	9 August 1858	26 Feb. 1862
Transcriber, or Junior Assistant.	Fred. Grant Bush - - -	- - -	150 - -	4 April 1837	1 October 1857
Ditto - - - ditto - - -	Thomas A. Day - - -	- - -	150 - -	12 October 1844	1 October 1857
Ditto - - - ditto - - -	Henry Aubury Mealy - -	- -	150 - -	25 July 1857	25 July 1857
Ditto - - - ditto - - -	Francis Ellis Tucker - -	- -	120 - -	7 July 1862	7 July 1862
DEPARTMENT OF PRINTED BOOKS:					
Keeper - - - - -	John Winter Jones - - -	- - -	600 - - with an official residence.	18 April 1837	7 April 1856
Assistant Keeper - - -	Thomas Watts - - -	- - -	450 - -	17 January 1838	17 April 1856
Ditto - ditto - - -	William B. Rye - - -	- - -	450 - -	19 June 1838	3 April 1857
1st Class Assistant, Upper Section.	George Bullen - - -	- - -	400 - -	22 January 1838	1 April 1861
Ditto - - - ditto - - -	Nathaniel W. Simons - -	- -	400 - -	30 April 1838	1 April 1861
Ditto - - - ditto - - -	Richard Henry Major - -	- -	400 - -	10 January 1844	1 April 1861
Ditto - - - ditto - - -	George W. Porter - - -	- - -	400 - -	24 March 1846	1 April 1861
Ditto - - - ditto - - -	Joseph Zedner - - -	- - -	400 - -	30 July 1846	1 April 1861
Ditto - - - ditto - - -	Robert K. Douglas - - -	- - -	340 - -	1 April 1865	1 April 1865
Ditto - - - ditto - - -	Eugene A. Roy - - -	- - -	320 - -	10 April 1841	1 January 1866
1st Class Assistant, Lower Section.	Isaac B. H. Pinto - - -	- - -	310 - -	17 July 1849	10 May 1856
Ditto - - - ditto - - -	Richard Garnett - - -	- - -	310 - -	1 March 1851	25 April 1857
Ditto - - - ditto - - -	Campbell Clarke - - -	- - -	310 - -	10 April 1852	1 October 1857
Ditto - - - ditto - - -	Edw. Ernest Stride - - -	- - -	310 - -	1 Feb. 1853	1 October 1857
Ditto - - - ditto - - -	Wm. Younger Fletcher - -	- -	310 - -	1 May 1849	1 October 1857
Ditto - - - ditto - - -	Wm. R. S. Ralston - - -	- - -	310 - -	1 Sept. 1853	1 October 1857
Ditto - - - ditto - - -	John C. Knight - - -	- - -	310 - -	19 April 1842	1 October 1857
Ditto - - - ditto - - -	E. A. H. J. Warren - - -	- - -	305 - -	6 Sept. 1853	7 August 1858
Ditto - - - ditto - - -	Robert Edmund Graves - -	- -	305 - -	22 July 1854	9 October 1858
Ditto - - - ditto - - -	Emanuel Deutsch - - -	- - -	295 - -	10 July 1855	24 March 1860
Ditto - - - ditto - - -	Russell Martineau - - -	- - -	295 - -	1 August 1857	24 March 1860
Ditto - - - ditto - - -	F. Elliot Blackstone - - -	- - -	225 - -	6 June 1856	11 March 1865
Ditto - - - ditto - - -	Thos. Wm. Lidderdale - -	- -	210 - -	29 Nov. 1856	13 January 1866
2d Class Assistant - - -	Charles Thanisch - - -	- - -	200 - -	3 April 1857	3 April 1857
Ditto - - - ditto - - -	Robert Cowtan - - -	- - -	200 - -	24 March 1835	1 October 1857
Ditto - - - ditto - - -	John Granville (clerk of reading room).	- -	200 - -	1 May 1849	1 Nov. 1858
Ditto - - - ditto - - -	Frederick Laughlin - - -	- - -	200 - -	26 March 1855	8 Feb. 1860
Ditto - - - ditto - - -	John Metivier - - -	- - -	200 - -	15 Nov. 1855	8 Feb. 1860
Ditto - - - ditto - - -	Godfrey M. Evans - - -	- - -	180 - -	21 January 1856	18 June 1862
Ditto - - - ditto - - -	John Kemp (receiver of books under the Copyright Act).	- -	160 - -	4 March 1837	12 Nov. 1864
Transcriber, or Junior Assistant.	James Hornblow - - -	- - -	150 - -	28 April 1849	28 April 1849
Ditto - - - ditto - - -	George Price Tate - - -	- - -	150 - -	17 May 1855	17 May 1855
Ditto - - - ditto - - -	Gregory Wm. Eccles - - -	- - -	150 - -	1 January 1857	1 January 1857
Ditto - - - ditto - - -	Charles John Evans - - -	- - -	150 - -	1 October 1858	1 October 1858

* Although Mr. Panizzi retired on superannuation in June of last year, he has continued to perform the duties of Principal Librarian and Secretary; but having been obliged to vacate his official residence, he has received the allowance, viz., 1,400 l. per annum, granted him as superannuation by the Treasury Minute laid on the Table of the Houses of Parliament in July 1865.

RETURN showing the Names and Salaries of the Officers and Assistants employed in the British Museum, &c.—*cont'd.*

		Salary.	Date of first Appointment, Nomination, or Employment.		Date of Appointment, or Promotion to present Rank.	
DEPARTMENT OF PRINTED BOOKS— <i>continued.</i>		£. s. d.				
Transcriber, or Junior Assistant.	Stephen John Aldrich -	150 - -	7 Feb.	1859	7 Feb.	1859
Ditto - - - ditto - -	Edw. Dundas Butler - -	150 - -	31 Dec.	1859	31 Dec.	1859
Ditto - - - ditto - -	Charles A. Legh Walker -	150 - -	9 January	1860	9 January	1860
Ditto - - - ditto - -	Richard H. Caunter - -	150 - -	17 January	1860	17 January	1860
Ditto - - - ditto - -	John Theophilus Naaké -	150 - -	18 Feb.	1860	18 Feb.	1860
Ditto - - - ditto - -	Dorset Eccles - - -	150 - -	20 April	1860	20 April	1860
Ditto - - - ditto - -	James Baynes - - -	150 - -	6 June	1860	6 June	1860
Ditto - - - ditto - -	Sydney Wells Abbott -	130 - -	2 May	1862	2 May	1862
Ditto - - - ditto - -	Wm. Robert Wilson - -	120 - -	25 May	1863	25 May	1863
Ditto - - - ditto - -	Edw. Thos. Donoghue -	110 - -	18 March	1864	18 March	1864
DEPARTMENT OF MANUSCRIPTS:						
Keeper - - - - -	Sir Frederic Madden -	600 - - with an official residence.	3 July	1826	18 July	1837
Assistant Keeper and Egerton Librarian.	Edw. Aug. Bond - - -	450 - -	4 Dec.	1838	10 April	1854
1st Class Assistant, Upper Section.	Charles Rieu - - -	400 - -	8 May	1847	1 April	1861
Ditto - - - ditto - -	William Wright - - -	400 - -	27 July	1861	27 July	1861
1st Class Assistant, Lower Section.	Harry Leigh D. Ward -	310 - -	13 June	1849	13 June	1849
Ditto - - - ditto - -	Edward Levien - - -	310 - -	6 May	1850	6 May	1850
Ditto - - - ditto - -	N. E. S. A. Hamilton -	305 - -	4 Nov.	1852	9 October	1858
Ditto - - - ditto - -	Richard R. Holmes - -	255 - -	10 April	1854	10 January	1863
2d Class Assistant - - -	Edw. M. Thompson - -	190 - -	20 June	1861	20 June	1861
Ditto - - - ditto - -	Edw. J. L. Scott - - -	170 - -	22 October	1863	22 October	1863
Ditto - - - ditto - -	Walter de G. Birch - -	160 - -	2 Nov.	1864	2 Nov.	1864
Transcriber, or Junior Assistant.	Benjamin J. Jeffery -	150 - -	25 Feb.	1857	25 Feb.	1857
Ditto - - - ditto - -	Richard Sims - - -	150 - -	6 May	1841	16 March	1859
DEPARTMENTS OF NATURAL HISTORY:						
Superintendent - - -	Professor Richard Owen -	800 - -	26 May	1856	26 May	1856
2d Class Assistant - - -	A. W. E. O'Shaughnessy -	170 - -	27 June	1861	5 August	1863
ZOOLOGICAL DEPARTMENT:						
Keeper - - - - -	Dr. John Edward Gray -	600 - - with an official residence.	21 Dec.	1824	31 March	1840
1st Class Assistant, Upper Section.	George Robert Gray - -	400 - -	16 Sept.	1831	1 April	1861
Ditto - - - ditto - -	Dr. William Baird - - -	400 - -	21 Sept.	1841	1 April	1861
Ditto - - - ditto - -	Frederick Smith - - -	320 - -	6 May	1850	11 Nov.	1865
1st Class Assistant, Lower Section.	Dr. Albert Günther - -	255 - -	1 July	1862	1 July	1862
2d Class Assistant - - -	Arthur G. Butler - - -	160 - -	28 July	1863	22 May	1865
GEOLOGICAL DEPARTMENT:						
Keeper - - - - -	Geo. R. Waterhouse - -	500 - - with an official residence.	14 Nov.	1843	22 Dec.	1851
1st Class Assistant, Lower Section.	Henry Woodward - - -	225 - -	30 March	1858	20 May	1865
MINERALOGICAL DEPARTMENT:						
Keeper - - - - -	N. Story-Maskelyne - -	500 - -	28 Aug.	1857	28 August	1857
Transcriber, or Junior Assistant.	Thomas Davies - - -	120 - -	23 Feb.	1858	25 August	1862
BOTANICAL DEPARTMENT:						
Keeper - - - - -	John Joseph Bennett -	500 - -	20 Nov.	1827	16 March	1859
1st Class Assistant, Lower Section.	William Carruthers - -	210 - -	25 August	1859	11 Nov.	1865

PAPERS RELATING TO THE SALARIES OF OFFICERS

RETURN showing the Names and Salaries of the Officers and Assistants employed in the British Museum, &c.—*cont^d*.

		Salary.	Date of first Appointment, Nomination, or Employment.	Date of Appointment, or Promotion to present Rank.
DEPARTMENT OF ORIENTAL ANTIQUITIES:		£. s. d.		
Keeper - - - - -	Samuel Birch - - -	600 - - with an official residence.	22 January 1836	15 January 1861
DEPARTMENT OF GREEK AND ROMAN ANTIQUITIES:				
Keeper - - - - -	Charles T. Newton - -	600 - -	17 January 1861	17 January 1861
2d Class Assistant - - -	John Granville Grenfell -	190 - -	18 June 1861	18 June 1861
DEPARTMENT OF BRITISH AND MEDÆVAL ANTIQUITIES AND ETHNOGRAPHY:				
Keeper - - - - -	Augustus W. Franks - -	500 - -	1 March 1851	24 May 1866
DEPARTMENT OF COINS AND MEDALS:				
Keeper - - - - -	William S. W. Vaux - -	500 - -	13 April 1841	21 January 1861
1st Class Assistant, Upper Section.	Reg. Stuart Poole - -	320 - -	26 Feb. 1852	11 Nov. 1865
1st Class Assistant, Lower Section.	J. G. Pfister - - -	255 - -	15 Feb. 1850	26 July 1862
Ditto - - - ditto - -	Fred. W. Madden - -	225 - -	7 August 1858	7 August 1864
2d Class Assistant - - -	Barclay Vincent Head -	170 - -	12 Feb. 1864	12 Feb. 1864
Transcriber, or Junior Assistant.	Sutton Fraser Corkran -	110 - -	31 July 1863	31 July 1863
DEPARTMENT OF PRINTS AND DRAWINGS:				
Keeper - - - - -	Wm. H. Carpenter* - -	500 - - with an official residence.	4 March 1845	4 March 1845
2d Class Assistant - - -	George William Reid -	150 - -	27 July 1842	1 June 1865

* Mr. Carpenter died on the 12th July 1866.

OFFICERS.

UNDER existing regulations the following officers are not entitled to any prospective increase of salary, viz.:

- The Principal Librarian and Secretary.
- The Superintendent of Natural History.
- The Keeper of Printed Books, of Manuscripts, of Botany, and of Prints and Drawings.
- The two Senior Keepers of the departments of Coins and Antiquities, and the Senior Keeper of the three departments of Natural History (Zoology, Mineralogy, and Geology).
- The Assistant Keeper of Printed Books, of Manuscripts, and of Coins and Medals; and,
- The Assistant Secretary.

In the event of the two junior keepers of the four departments of Coins and Antiquities becoming the senior keepers of those departments, and of either of the two junior keepers of the three departments of natural history becoming senior keeper, they would be entitled to 600 *l.* per annum each, instead of 500 *l.*, as at present.

ASSISTANTS.

The Assistants are divided into two classes, and the first class is subdivided into two sections, an upper and a lower, the salaries being as follows:

- First class, upper section, 320 *l.* per annum, rising 20 *l.* annually to 400 *l.* per annum.
- First class, lower section, 210 *l.*, rising 15 *l.* annually to 310 *l.* per annum.
- Second class, 150 *l.*, rising 10 *l.* annually to 200 *l.* per annum.

TRANSCRIBERS, OR JUNIOR ASSISTANTS.

Salary.—£. 90 per annum, rising 10*l.* annually to 150*l.* per annum.

EXTRACTS from the Minutes of the Trustees.

At a Special Sub-Committee, 22 July 1857.

THE Sub-Committee recommend that no person in the service of the Trustees should receive the annual increase of salary until after a satisfactory report of his conduct has been made by the head of the department to which he belongs, and has been approved by the Standing Committee.

The Sub-Committee also recommend that in all cases of continued inability to perform the duties of the office held by any person in the service of the Trustees, the head of the department to which that person belongs should report the circumstances to the Standing Committee for their special consideration; it being understood as a general rule that no increase of salary should be sanctioned in cases of this kind.

The above recommendations confirmed and approved at a meeting of the Standing Committee, 1 August 1857.

British Museum, 16 July 1866.

A. PANIZZl.

COPY of all COMMUNICATIONS to the TRUSTEES of the BRITISH MUSEUM respecting the SALARIES of the OFFICERS and ASSISTANTS employed in that Establishment, and of all MINUTES and PROCEEDINGS of the TRUSTEES thereon subsequent to the Return of the 6th March 1860, Parliamentary Paper, No. 153 ; and, RETURN showing the NAMES and SALARIES of the OFFICERS and ASSISTANTS employed in the BRITISH MUSEUM, specifying the Date of the Appointment of each Person, &c.

(*Mr. Thomas Chambers*).

*Ordered, by The House of Commons, to be Printed,
17 July 1866.*

BRITISH MUSEUM.

RETURN to Two Orders of the Honourable The House of Commons,
dated 30 July and 6 August 1866;—*for*,

(ORDER, 30 July 1866.)

COPIES “ of the CORRESPONDENCE subsequent to the 1st day of October 1864, between the CIVIL SERVICE COMMISSIONERS and the PRINCIPAL LIBRARIAN of the BRITISH MUSEUM, respecting the Examination of CANDIDATES for Situations in that Department :”

“ And, of all COMMUNICATIONS from the OFFICERS of the BRITISH MUSEUM to the TRUSTEES thereof, on the same subject.”

(*Mr. Locke.*)

(ORDER, 6 August 1866.)

“ COPY of any COMMUNICATIONS between the Civil Service Commissioners and their Secretary, on the subject of the Examination of CANDIDATES for Situations in the BRITISH MUSEUM.”

(*Mr. Hunt.*)

Ordered, by The House of Commons, to be Printed,
7 and 10 August 1866.

Copies of the Correspondence subsequent to the 1st day of October 1864, between the Civil Service Commissioners and the Principal Librarian of the British Museum, respecting the Examination of Candidates for Situations in that Department: And, of all Communications from the Officers of the British Museum to the Trustees thereof, on the same subject - - - - - p. 1

Copy of Communications between the Civil Service Commissioners and their Secretary, on the subject of the Examination of Candidates for Situations in the British Museum - - - - - p. 65

COPIES of the CORRESPONDENCE subsequent to the 1st day of October 1864, between the CIVIL SERVICE COMMISSIONERS and the PRINCIPAL LIBRARIAN of the BRITISH MUSEUM, respecting the Examination of CANDIDATES for Situations in that Department:—And, of all COMMUNICATIONS from the OFFICERS of the BRITISH MUSEUM to the TRUSTEES thereof, on the same subject.

British Museum, }
6th August, 1866. }

J. WINTER JONES,
Principal Librarian.

REPORT to the General Board of Trustees from the Principal Librarian.

British Museum, December 31st, 1864.

THE Principal Librarian has the honour of laying before the General Board of Trustees the following documents:—

- I. A Letter from the Secretary of the Civil Service Commissioners, dated 17th October, 1864.
- II. A Report made by the Principal Librarian to the Principal Trustees, dated 7th November, 1864.
- III. A Letter to the Civil Service Commissioners, dated November 19th, 1864, forwarding a copy of that Report.
- IV. A Letter from the Secretary of the Civil Service Commissioners, dated November 30th, 1864, forwarding a "Memorandum" of the same date on the above-mentioned Report.
- V. A Report to the Principal Trustees, dated the 23rd of December, 1864, submitting a copy of this Letter and "Memorandum," with notes thereon by the Principal Librarian.
- VI. A Letter, dated 31st of December, 1864, addressing a copy of the "Memorandum" and notes to the Civil Service Commissioners.

The paramount importance of the subject induced the Principal Librarian respectfully to request permission from the Principal Trustees to communicate all the aforesaid documents to the Trustees at large, individually, so that they might all of them be made aware of this important correspondence, and give to it the consideration which it deserves.

In order that the subject may be better understood the Principal Librarian begs leave to remind the Trustees that a gentleman of the name of Gemmer, who had been appointed, provisionally, an Assistant in the Department of Manuscripts, proved so totally unfit for the place that he was advised to resign it; advice with which he complied rather than run the risk of being dismissed for incompetency, as he certainly would have been on a report from the Head of his Department. After his resignation Mr. Gemmer printed and circulated largely, more especially among the Trustees, a pamphlet, which he called a "Memorial,"* and of which he also sent a copy to the Board of Trustees in their official capacity, complaining of his own resignation, and scattering about the most unfounded charges of partiality, injustice, &c., against the Heads of his Department, as well as against the Principal Librarian, who then submitted to the

* Mr. Gemmer's "Memorial" and the Principal Librarian's "Remarks" thereon are given as an Appendix, pp. 61-64.

Trustees some "Remarks" on Mr. Gemmer's "Memorial," showing his gross ignorance. The proofs of that ignorance were preceded by the following notice:—

"The 'Memorial' published by Mr. Gemmer renders it necessary to give proof of his utter incompetence for the place which he has wisely resigned. No one has ever accused him of being ignorant of Mediæval Latin, of being incapable of deciphering manuscripts, or of being unable to perform what he never expected to have to perform. The charge was, and is, that he is lamentably ignorant of both Latin and French. A person who thinks that 'desideri' can be the vocative case of 'desiderium,' and that the masculine adjective 'carissime' can agree with it: who understands of one animal designated as *cautum* or *cauta*, that it is *caught*: who reads the contraction of *mater*, applied to the Virgin Mary, as *vir*: who, in supplying the ends of adjectives, writes 'ballivis Dublinensis,' 'litoribus Dublinensis,' 'portu Dublinensis,' and puts *Dublinensi* for the name of the place: who takes the words, 'Majestatis vestræ familiari,' to mean a 'a fellow servant of his Majesty:' who supposes the 'jours caniculeres' to mean 'canals' by which the plague may be spread: and 'construction des corps de garde,' 'construction of the body guards:' who interprets the expressions of a writer to his brother at the conclusion of a letter, 'qu'on ne peut être plus sensible que je le suis,' 'that his nephew is more sensible than he is' . . . a person who commits such blunders must be sent to school, and not kept in a public institution. A beginner may not be able to read the word *mater*, and if he leaves a blank space no one will find fault with him; but no beginner of sense will substitute for it, *vir*, and apply this word to the Virgin Mary; if he cannot read the words *mulserint*, *sermone*, *nam*, he will not coin such unmeaning or ludicrous words as *mullerint*, *vermone*, *nasonem*, to fill the place of those which he cannot make out.

"These few specimens of Mr. Gemmer's ignorance are so conclusive, that it is superfluous to increase their number, as might be easily done.

"Mr. Gemmer's statements are as incorrect as his knowledge of Latin and French is defective. He refers to documents and relates circumstances that never existed but in his own imagination: no notice is therefore taken of them; the more so that, supposing his assertions as truthful as they are the reverse, his unfitness for the office which he resigned is not the less.

"Mr. Gemmer complains of having been told that he is not capable of writing a letter; which, however, is perfectly true. Here is a very recent letter from him, which requires no comment:—

" 'I am authorized by his Grace the Archbishop of Canterbury to inquire when my Memorial will be considered officially by the Trustees, as His Grace intends being present on the occasion.

" 'I replied that I imagined it would be at the usual Board Meeting, on the second Saturday in August, but was authorized to obtain the precise date.'

"He writes to the Speaker as follows:—

" 'Sir,—As one of the three Principal Trustees of the British Museum, I venture to address you on the subject of my Memorial.' A few lines after he says, —'I beg not only your perusal of the said protest' [the word *protest* never occurred before in the letter, and a *memorial* is not a *protest*] 'but your coincidence with the other Principal Trustees in doing me justice.' Another sentence in the same letter runs thus:—'To prove ignorance of subjects not prescribed is irrelevant and childish, as any one holding in their hands a certificate of the whole knowledge of any one else can find out what he is ignorant of.'

Of the charges brought against the Museum Officers no notice was taken, but the Trustees having inquired into them at a Committee, on the 6th August, 1864, the following Minute was unanimously passed:—

"The Trustees, having had before them the printed Memorial addressed to them by Mr. Frederic William Gemmer, having received verbal communications and printed remarks thereupon from the Principal Librarian, and having conferred with Mr. Bond, the second officer in the Department of Manuscripts, in the absence of Sir Frederic Madden, are of opinion that the superior officers

" of

“ of the department, having satisfied themselves by a fair trial that Mr. Gemmer
 “ was incompetent to the work required therein, have acted according to their
 “ duty in making known such incompetence to the Principal Librarian.

“ In regard to various allegations contained in Mr. Gemmer’s pamphlet
 “ (especially in pages* 12, 17, 18), to the effect that a system of persecution * See p. 55 & p. 57.
 “ was commenced against Mr. Gemmer by the Keeper, assented to by the
 “ Under-keeper, and sustained by the Principal Librarian, and that the Principal
 “ Librarian assured Mr. Gemmer the Trustees would not keep to their written
 “ promise, nor printed Rules ;

“ The Trustees think it right to declare that they entirely disbelieve the
 “ above allegations, and that they are perfectly satisfied with the language and
 “ conduct of the Principal Librarian in reference to Mr. Gemmer.”

It was necessary to bring these few particulars of the Gemmer case again before the Trustees in order that the several allusions made to it in the following papers might be easily understood. Mr. Gemmer, who had been certified competent for his employment by the Civil Service Commissioners, was, as before stated, found totally wanting in the ability and knowledge which he was certified to possess. But, in the “Remarks,” which he was obliged to make on Mr. Gemmer’s “Memorial,” the Principal Librarian scrupulously abstained from any allusion to a certificate which proved so utterly worthless. The Principal Librarian did not think it seemly for the chief officer of the Trustees to find fault with public officers, or even to allude to the unaccountable fact of the certificate being granted. The Civil Service Commissioners, however, in their letter of the 17th of October, stepped out of their way and gratuitously brought the subject forward for the purpose of showing that it was the Principal Librarian’s fault, and not theirs, if they had certified that Mr. Gemmer could translate from Latin and French, when he showed himself exceedingly ignorant of the very elements of those languages.

In submitting the aforesaid documents to the Trustees the Principal Librarian begs that it may not be supposed that he is desirous of expressing an opinion on the question of Civil Service examination generally. He only wishes to show how absolutely necessary it is that measures should be taken to prevent the recurrence of such unfortunate results as those to which the attention of the Trustees is now directed.

I. LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Sir, Civil Service Commission, 17th October, 1864.

I AM directed by the Civil Service Commissioners to enclose a Certificate of Qualification for Mr. Walter de Gray Birch, who has been nominated to the situation of Assistant in the Department of Manuscripts in the British Museum.

The Civil Service Commissioners think that this may be a convenient occasion for bringing again under the notice of the Principal Trustees the question of the qualifications to be required of persons who may be appointed Assistants either in the Department above-mentioned, or in the Department of Antiquities or of Printed Books.

In the “Amended Schedule” which accompanied your letter of the 22nd of April 1861, the qualifications which it was then deemed advisable to require were thus stated :—

1. Writing from Dictation a good hand.
2. A knowledge of two languages besides English, one of which must be either Greek or Latin.
3. The first four rules of Arithmetic.
4. Literary and political history of England.
5. Literary and political history of Greece and Rome.

No wish was expressed that special importance should be attached to any one or more of the above-mentioned subjects; on the contrary, whereas in your letter of the 10th of July 1860 it had been stated that "a *good* knowledge" of the several languages should be required, in the amended scheme the word "good" was omitted.

The Commissioners have therefore believed that they should be carrying out the design of the Trustees, if they applied in the case of all these subjects alike, that standard of competence which, in examinations for other public departments, they are accustomed to apply to subjects forming a test of general education and intelligence: and not the higher standard by which they judge in regard to subjects specially connected with the practical work of any particular department.

The importance of the distinction between these two classes of subjects may be illustrated by a reference to the Examinations for the Diplomatic Service. Candidates for this Service are required to possess, among other qualifications, a knowledge of Latin, and a knowledge of French; but in the case of Latin, which appears to be prescribed as affording proof that the candidate has received a good general education, a very moderate standard of attainment has been fixed, viz. that which is sufficient to pass the first public examination at any of the Universities; whereas in French, an acquaintance with which is essential for the performance of his duties, a considerable amount of proficiency is exacted, not only in translating from French into English, but also in writing and speaking the language.

From circumstances which have now been brought to the notice of the Commissioners connected with the recent resignation of Mr. Gemmer, they have some reason to think that in the case of Assistants in the above-mentioned Departments of the British Museum, it may be desired to secure higher qualifications in Latin (or Greek) than are generally required; as it appears that such Assistants are, as occasion may require, employed, within a short time after their appointment, in making translations from M.S.S. or printed Books, which can be properly done only by the aid of considerable intelligence and familiarity with the language in which the M.S.S. or books are written.

The Civil Service Commissioners direct me to request that you will express to the Principal Trustees their readiness to require all candidates to show this higher degree of familiarity, if it be deemed necessary, or to insist on any other qualifications which the Principal Trustees may think it desirable to impose; provided it be clearly stated what those qualifications are: and what is the amount of proficiency which their certificate is expected to guarantee.

I am to add, with reference to the present candidate, that though the Commissioners have not felt themselves at liberty to test his attainments, any more than those of previous candidates, by an examination in subjects of a higher or special character, they have satisfied themselves that his acquaintance with the Latin and Greek languages is above the minimum standard of competence which they have been in the habit of exacting in ordinary cases. They wish it however to be understood that in granting their certificate in his favour, they do not mean to guarantee his competency for special work requiring intelligence and knowledge beyond what is implied in the qualifications prescribed in your letter of the 22nd of April 1861.

The Principal Librarian,
British Museum.

(With Certificate, enclosed).

I have, &c.,
T. Walrond.

II. REPORT to the Principal Trustees from the Principal Librarian.

British Museum, 7th November, 1864.

1. THE Principal Librarian has the honour of laying before the Principal Trustees a copy of a letter which he has received from the Secretary of the Civil Service Commissioners, and begs to be permitted to accompany it with the following observations.

2. The Secretary informs the Principal Librarian that "the Civil Service Commissioners think that this may be a convenient occasion for bringing again under the notice of the Principal Trustees the question of the qualifications to be required of persons who may be appointed Assistants either in the
"department

"department above-mentioned [that of Manuscripts], or in the Department of "Antiquities or of Printed Books."

3. Although, in the passage just quoted, the Assistants of only three departments are mentioned, the scope and tendency of the remarks and statements contained in the letter from which it is extracted are far too important to be so limited: the observations, therefore, which the Principal Librarian has the honour of submitting to the Principal Trustees have reference both to Assistants and Transcribers, and also to all the departments of the Museum.

4. The Civil Service Commissioners, after quoting the qualifications set forth in what they term the "Amended Schedule," which accompanied the Principal Librarian's letter to them of the 22d April 1861, proceed to say,— "No wish was expressed that special importance should be attached to any one "or more of the above-mentioned subjects; on the contrary, whereas in your "letter of the 10th of July 1860 it had been stated that 'a *good* knowledge' of "the several languages should be required, in the amended scheme the word " 'good' was omitted."

5. It appears to the Principal Librarian that there is no reason for any modification of the Schedule of qualifications above referred to, from which the word "good" was advisedly omitted. If the Transcribers and Assistants, when appointed to the junior situations in the Museum, be found to possess the qualifications specified in that Schedule, they will soon acquire the special technical ability necessary for the proper discharge of the special official duties which they may be directed to perform by the head of the department to which they are appointed, who, being alone responsible to the Trustees and to the Public, will see how those qualifications of each "Assistant" may be best turned to account "in assisting" his superior officer.

6. It is stated, in continuation, that "The Commissioners have therefore "believed that they should be carrying out the design of the Trustees, if they "applied in the case of all these subjects alike, that standard of competence "which, in examinations for other public departments, they are accustomed to "apply to subjects forming a test of general education and intelligence: and "not the higher standard by which they judge in regard to subjects specially "connected with the practical work of any particular department."

7. With reference to this paragraph the Principal Librarian begs to observe that the design of the Principal Trustees was to require a less profound knowledge of languages from the Transcribers and from the Assistants in the Principal Librarian's Office (who must possess other qualifications) than from the Assistants in the other departments; and this distinction is indicated in the Schedule of qualifications by the words "a fair knowledge" and "a knowledge" in the respective cases.

8. If the statements which have been made to the Principal Librarian, and which he thinks it his duty to bring to the notice of the Principal Trustees (statements showing the identity of the examinations in cases where the Schedule prescribed a distinction), be correct, this vital distinction has not been sufficiently attended to. The means of testing the correctness of such statements remain with the Civil Service Commissioners alone.

9. The Principal Librarian begs to instance the following cases:—In the year 1861, Mr. J. T. Taylor and Mr. E. M. Thompson were nominated to be Assistants in the Principal Librarian's Office; and Mr. W. H. Coxe and Mr. J. G. Grenfell were nominated to be Assistants in the Departments of Antiquities; but although the standard of Latin prescribed for Assistants in the Principal Librarian's Office is expressed by the qualified term "a fair knowledge," and that for the departments of Antiquities by the absolute term "a knowledge," the examination of the two gentlemen first named would appear to have been carried further than that of Mr. Coxe and Mr. Grenfell, Mr. Taylor and Mr. Thompson having had three passages to translate, while Mr. Coxe and Mr. Grenfell had only two.

10. Again, with reference to the examination of Mr. Gemmer, when nominated for the situation of Assistant in the Manuscript Department, and to the examination of Mr. C. P. Wright, when nominated for a Transcribership, it has been

stated, and there is reason to believe, that there was no difference whatever in the examination in Latin of these two candidates, who were both examined in the present year. The case of Mr. C. P. Wright is peculiar: having failed to pass the examination on his first nomination, he was nominated a second time; and, although, as has been reported, Latin was not one of the subjects in which he had failed on his first examination, he did not satisfy the Commissioners therein on the second occasion, although, as it is affirmed, the test was less severe.

11. If these be facts, it would seem that less importance was attached to the knowledge of Latin for departments in which, it may be superfluous to observe, that knowledge is of vital importance, than for a department in which the knowledge of Latin is evidently prescribed, merely "as affording proof that the candidate has received a good general education;" and, therefore, "a very moderate standard of attainment has been fixed."

12. It is stated further in the letter under consideration, that "The importance of the distinction between these two classes of subjects—[namely, 'subjects forming a test of general education and intelligence,' and 'subjects specially connected with the practical work of any particular department']—may be illustrated by a reference to the Examinations for the Diplomatic Service. Candidates for this Service are required to possess, among other qualifications, a knowledge of Latin, and a knowledge of French; but in the case of Latin, which appears to be prescribed as affording proof that the candidate has received a good general education, a very moderate standard of attainment has been fixed, viz. that which is sufficient to pass the first public examination at any of the Universities; whereas in French, an acquaintance with which is essential for the performance of his duties, a considerable amount of proficiency is exacted, not only in translating from French into English, but also in writing and speaking the language."

13. The Principal Librarian cordially and thoroughly concurs with the Civil Service Commissioners in their opinion of the importance of a distinction in the standard of attainment in the several subjects, according to the practical work in any particular department. Although the Head of the Department alone can and ought to judge of such distinction when carried to a nice and refined extreme, it was assumed that the examinations would be varied as circumstances should require, on the very principle laid down by the Civil Service Commissioners.

14. The letter proceeds to state that "From circumstances which have now been brought to the notice of the Commissioners connected with the recent resignation of Mr. Gemmer, they have some reason to think that in the case of Assistants in the above-mentioned Departments of the British Museum, it may be desired to secure higher qualifications in Latin (or Greek) than are generally required; as it appears that such Assistants are, as occasion may require, employed, within a short time after their appointment, in making translations from M.S.S. or printed Books, which can be properly done only by the aid of considerable intelligence and familiarity with the language in which the M.S.S. or books are written."

15. It must be obvious that the chief duties of Assistants in the Departments of Printed Books and Manuscripts are to catalogue, arrange, and describe, books and manuscripts in various languages, and to do this they must be able to understand and to translate what is printed or written in those languages, otherwise they would not possess "the requisite knowledge and ability for the proper discharge of their official duties."

16. No one is employed within a short time after his appointment upon any work not within the abilities which he has been certified to possess, and no one has ever been blamed for not possessing an ability which was not mentioned or clearly implied in his certificate.

17. In the case of Mr. Gemmer, the Civil Service Commissioners certify to his having been examined under their direction in, among other things, "Latin Translation and French Translation," and that they (the Commissioners) had ascertained that he possessed "the requisite knowledge and ability for the proper discharge of his official duties." On this certificate Mr. Gemmer was appointed

appointed to the situation of Assistant in the Department of Manuscripts, and was set to perform his official duties. Neither higher qualifications nor other qualifications were required in Mr. Gemmer than what were expressed or implied in the certificate of the Civil Service Commissioners. A very short time sufficed to show his total deficiency in the knowledge and ability he had been certified to possess. He resigned his appointment.

18. As the passage last quoted from the letter of the Civil Service Commissioners would appear to refer to the statements in Mr. Gemmer's printed "Memorial," the Principal Librarian begs permission to accompany this report with a copy of the "Remarks" * on that "Memorial," which will afford ample proofs of Mr. Gemmer's incompetency, not only in the "Latin Translation" and the "French Translation," but also in general ability, and in the knowledge of his own language, the possession of all which qualifications he claims to prove by the certificate of the Civil Service Commissioners. • See p. 60.

19. How can it have been certified that a man possessed a knowledge of Latin and French who could write such false concords as :—

"Majori et ballivis Dublinensis,
"portu et litoribus Dublinensis,
"portu Dublinensis" ?

or who could translate "naturaliter cauta," "caught in its wild state," "construction des corps de garde," "construction of the body guards," and "qu'on ne peut estre plus sensible que je le suis," "that his nephew is more sensible than he is" ?

20. Before proceeding to make observations on the remaining part of the letter of the Civil Service Commissioners, the Principal Librarian begs to advert to the case of Mr. A. G. Butler, who was nominated to be an Assistant in the Department of Zoology in July last. He must first beg to call the attention of the Principal Trustees to a letter written by their direction to the Secretary of the Civil Service Commissioners, on the 18th of July 1860. The first part of that letter relates to an extension of the limit of age in the case of Transcribers who should be nominated for Assistantships. The second part is as follows :—

"I beg also to add that as in all cases where a Transcriber shall have been nominated to be an Assistant, the head of the department in which he has been serving will have had many opportunities of judging of the capabilities of the person for the discharge of his duty, and that, as it will be as a reward for superior efficiency that the nomination will have taken place, it appears desirable that the Civil Service Commissioners should be pleased to issue such instructions to the examiners, that the candidate, under these circumstances, may not be subjected to so severe a test as he would otherwise be if only then for the first time nominated for employment in the British Museum."

21. The Secretary of the Civil Service Commissioners answered, on the 31st of the same month, that the Civil Service Commissioners would comply with these instructions of the Principal Trustees.

22. Mr. Butler's being such a case as was contemplated in the above letter, on the 13th of July last the Secretary of the Civil Service Commission was written to as follows :—

"With reference to Mr. A. G. Butler, I beg leave to recall to the recollection of the Civil Service Commissioners that he passed their examination in July last, and to inform them that he has held the post of Transcriber in the Department of Zoology in this Museum from that time.

"The Head of that Department reports that Mr. Butler has shown so much talent, has been so attentive to his duties, and has made himself so useful, that he well deserves promotion. The appointment which it is now proposed to confer on Mr. Butler is consequently intended by the Principal Trustees as a reward for his zeal and diligence, and in recognition of the aptitude he has displayed for the duties of the situation, more especially in regard to Entomology, and it is for this section of the Department of Zoology that Mr. Butler's services have been and will be required; I have, therefore, to request that the Civil Service Commissioners will be pleased to refer to my letter of the 18th July, 1860, and

“to their Secretary’s reply of the 31st of the same month, and to arrange for Mr. Butler’s examination accordingly.”

23. It seems, however, that the request contained in this letter of the 13th July was, to a great extent, overlooked; for, as far as can be ascertained, Mr. Butler’s examination on subjects unconnected with Natural History (viz. English Literature, English History, and the Literary History of England) was the same as that of Mr. T. E. Walker, who had been nominated about the same time to be an Assistant in the Department of Manuscripts, to succeed Mr. Gemmer. And there appears to be no doubt that the gentleman who examined Mr. Butler in Natural History was not aware that he was already employed in the Museum. The very unfortunate result of all this was that the candidate was rejected.

24. The opinion of this examination entertained by Dr. Gray, who recommended Mr. Butler for promotion on the express grounds of his special qualification for the post of Entomological Assistant, is thus declared:—“I feel that the kind of examination to which the candidates are submitted is not one well fitted to determine their fitness for the work that a Minor Assistant is required to perform in the Museum. . . . I have seen the Zoological questions that were asked him [Mr. Butler]; they have no bearing on his work here [at the British Museum], and several of them are of a theoretical character which I should be very much disinclined to reply to myself.” Another distinguished Naturalist—Professor Owen, Superintendent of the Natural History Departments of the Museum, an authority second to none on such subjects—entirely concurs in this opinion.

25. The Principal Librarian must be permitted to add one more observation on this case. The Civil Service Commissioners informing him through their Secretary, on the 6th of last August, of the rejection of Mr. Butler, enumerated the various subjects on which he had been examined, and among them are included “Writing from Dictation,” “Elementary Arithmetic,” “English Language,” “Translation from Latin,” and “Translation from German.” It would appear, if the information received be correct, that this is a mistake. When examined for the place of Assistant, Mr. Butler did not write from dictation, and he had no task in Arithmetic, or in the English language, or in translation from Latin or German. True, he had been examined and certified to possess the “fair” knowledge of Latin and German prescribed for Transcribers, when he was nominated to be a Transcriber in July 1863; but, as before observed, the absolute qualification “knowledge” required of an Assistant is different from that of “a fair knowledge” required of a Transcriber. If it was considered unnecessary to examine him again to test this distinction, it would have been better not to say that he had been examined in these as well as other subjects “prescribed” by the Principal Trustees. But, again, if it was not considered necessary in the case of Mr. Butler to test this distinction, the case of Mr. Wright appears to be hardly intelligible, if the information given respecting it be correct,—namely, that when re-examined for the situation of Transcriber he was declared to have failed in subjects upon which his first examination seems to have been admitted to be satisfactory.

26. It is unnecessary to repeat that these are assumed to be facts, on the best information the Principal Librarian can obtain. The Civil Service Commissioners alone possess positive evidence respecting them.

27. The last passage of the letter of the Civil Service Commissioners, upon which the Principal Librarian feels called upon to remark, is as follows:—“The Civil Service Commissioners direct me to request that you will express to the Principal Trustees their readiness to require all candidates to show this higher degree of familiarity, if it be deemed necessary, or to insist on any other qualifications which the Principal Trustees may think it desirable to impose; provided it be clearly stated what those qualifications are: and what is the amount of proficiency which their certificate is expected to guarantee.”

28. The Principal Librarian believes that it would be extremely difficult, if not impossible, to enumerate minutely and precisely the multifarious qualifications for situations in the several Departments of the Museum, and their various subdivisions; and that it would be at least as difficult to state what is the amount

amount of proficiency which the certificate of the Civil Service Commissioners is expected to guarantee. What was the amount of proficiency guaranteed in the certificate granted to Mr. Gemmer?

29. The Principal Librarian begs to submit to the Principal Trustees that the present system of examination by the Civil Service Commissioners does not work well for the Museum, however excellent it may be for other Departments of the public service. It is not necessary to go farther than the two cases of Mr. Gemmer and Mr. Butler. In the former, a candidate received a certificate, who ludicrously broke down as soon as he was put to the test of actual work. The consequence was, that the time he remained in the service of the Trustees, as well as the period which elapsed between his resignation and the appointment of his successor, was all time lost for the work of the Department of Manuscripts, in addition to the time wasted in revising his work by the Officers of that Department.

In the case of Mr. Butler, a very meritorious candidate has been rejected; and this rejection delays the appointment of a Transcriber who would have occupied the place which Mr. Butler at present holds. The Department of Zoology loses for the time the assistance of which it stands in urgent need, and great discouragement is cast upon the unsuccessful Candidate; who, though giving complete satisfaction to the eminent naturalists under whose constant supervision he has performed his duties, was unable to satisfy the Civil Service Commissioners.

30. It appears, however, to the Principal Librarian, that such unfortunate results might be prevented by the very simple expedient of having an Officer of the Museum—acquainted with the amount of knowledge in the several subjects of examination required in each case from the Candidate to be examined for a vacant place in the Museum—to co-operate or advise in the preparation of the examination-papers for testing that amount of knowledge, as well as to assist the Civil Service Commissioners in estimating the fitness of the Candidate for the situation to which he has been nominated.

31. The Principal Librarian has no doubt that by some such arrangement the practical result of the examinations would prove more uniformly beneficial to the peculiar service of the British Museum. The discretion of the Civil Service Commissioners would be left untouched, and their judgment unfettered. The selection of Candidates resting by law with the Principal Trustees, and the Heads of Departments having no interest but to get the best assistance in the performance of duties for which they are answerable, they have every motive to give the very best advice, whilst the Civil Service Commissioners would still have the same means of judging as they now possess in the reports of their examiners, and in their own inspection of the papers.

32. Having noticed the chief points in the Civil Service Commissioners' letter, and having suggested a measure which would, as he thinks, tend to prevent for the future such inconveniences as those adverted to—the Principal Librarian hopes to be forgiven if he seizes the opportunity thus offered of calling the attention of the Principal Trustees to one or two other points, which he would not otherwise have brought forward.

33. It appears to the Principal Librarian that submitting to candidates a paper of misspelt words for correction might be advantageously dispensed with, as the Civil Service Commissioners have very properly done in the examination of candidates for clerkships in the Foreign Office, where correct spelling cannot be of less importance than at the British Museum.

34. The Principal Librarian cannot refrain from expressing, moreover, grave doubts whether such questions and tasks as those set forth below are well adapted to test the qualifications required, more especially in the case of a candidate for the situation of junior Assistant in the Entomological branch of the Zoological Department of the British Museum.

“ How many English sonnets has Milton left us ? ”

“ Write out one.”

“ Write out any striking passage of ten or twelve lines that you remember of
“ one of Burke’s speeches, stating the connection in which it occurs.”

“ Is there any re-adjustment you can propose of the parts of speech in
“ English? Point out the incorrectness of their distribution as usually found
“ in English grammars.”

A. Panizzi.

(With copy of preceding letter, enclosed.)

III. LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, November 19th, 1864.

I HAVE had the honour of laying before the Principal Trustees of the British Museum your letter of the 17th October, accompanied by a Report, of which I have been directed to send you a copy for the information of the Civil Service Commissioners.

I am, &c.,

A. Panizzi, Principal Librarian.

The Secretary, Civil Service Commission.

(With copy of preceding report, enclosed.)

IV. LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Sir,

Civil Service Commission, November 30th, 1864.

I AM directed by the Civil Service Commissioners to acknowledge the receipt of your letter of the 19th instant, forwarding a copy of a Report presented by you to the Principal Trustees of the British Museum.

I have had the honor of submitting to the Civil Service Commissioners a Memorandum on that Report; and they have now directed me to send you a copy of this Memorandum* for the information of the Principal Trustees.

I am to add, with reference to my letter of the 17th ultimo, that if the Principal Trustees should think fit to propose any alterations either in the scheme of Examination laid down by them in your letter of the 22nd of April 1861, or in the mode of testing any special and technical qualifications which may be prescribed, the Civil Service Commissioners will be prepared, as heretofore, to consider any such proposals with every desire to accommodate their proceedings to the wishes of the Chief Authorities of the Department and the interests of the Public Service.

I have, &c.,

T. Walrond.

The Principal Librarian, British Museum.

V. REPORT to the Principal Trustees from the Principal Librarian.

British Museum, December 23rd, 1864.

THE Principal Librarian has the honour of laying before the Principal Trustees a copy of a letter, dated 30th of November last, from the Secretary of the Civil Service Commissioners, transmitting, for the information of the Principal Trustees, a copy of a Memorandum which the Secretary has submitted to the Commissioners. The Principal Librarian encloses herewith a copy of the Memorandum* above mentioned, with the notes which he has made thereon, to which he respectfully begs to call the special attention of the Principal Trustees.

A. Panizzi.

(With copy of preceding letter, enclosed.)

* (To avoid repetition this "Memorandum" is given with the Principal Librarian's notes upon it, at p. 11 *et seq.*.)

* See p. 11.

MEMORANDUM by the SECRETARY of the CIVIL SERVICE COMMISSIONERS, with NOTES by the PRINCIPAL LIBRARIAN of the BRITISH MUSEUM.

" MEMORANDUM, submitted to the Civil Service Commissioners, on a Report, dated " 7th November 1864, presented by the Principal Librarian of the British Museum to " the Principal Trustees.

" Civil Service Commission, November 30th, 1864.

" The Principal Librarian appears to be under the impression that the distinction " between the two standards of Examination in Languages, prescribed for ' Tran- " scribers' and for ' Assistants' in the British Museum (other than Assistants in the " Principal Librarian's Office) has not been sufficiently attended to: and he infers this " from certain statements which have been made to him. One of these statements is " that the Examination in Latin of Messrs. Taylor and Thompson (Transcribers) was " 'carried further' than that of Mr. Coxe and Mr. Grenfell (Assistants); ' Mr. Taylor " and Mr. Thompson having had three passages to translate, while Mr. Coxe and " Mr. Grenfell had only two."

NOTE.

Messrs. Taylor and Thompson are, and always have been, Assistants (not Transcribers); they were examined for situations of Assistants, and the Civil Service Commissioners gave certificates of their qualification for those situations, and for no others, under the respective dates of 4th and 11th May, 1861.

" MEMORANDUM."

" On this point the Principal Librarian has been misinformed: for each of the four " candidates above-named had three passages to translate. But it is a point of no " importance, as the mere number of passages given to be translated is obviously no " measure of the difficulty of an Examination."

NOTE.

Before he admits having been misinformed as to the number of passages given to each of the four gentlemen above named, the Principal Librarian must have better evidence than a mere statement made by the same authority as that which so incorrectly describes the office for which Messrs. Taylor and Thompson were examined. The Principal Librarian has repeatedly said that the statements which he brought forward in his report were assumed to be correct, on the best information he could obtain, and that the Civil Service Commissioners alone possessed positive evidence respecting them. The Principal Librarian once again says the same. Let the Civil Service Commissioners show to Messrs. Coxe and Grenfell the papers which prove that each of them had three Latin passages to translate, as well as Messrs. Taylor and Thompson, and there will be an end of the uncertainty.

" MEMORANDUM."

" Again it is stated—and, in this instance, correctly—that 'there was no difference " 'in the examination in Latin of Mr. Gemmer (Assistant), and Mr. Wright (Tran- " scriber),' i.e. in the passages given to them for translation; but this affords no " ground whatsoever for inferring that the standard by which they were judged was the " same. If a passage of ordinary difficulty be set, different candidates may show " almost every variety of proficiency in their mode of dealing with it; if it were not " so, competitive Examinations would be impossible."

NOTE.

All depends on the passage "set." What were the passages given to Messrs. Gemmer and Wright? Let them be produced; the Civil Service Commissioners have got them carefully locked up. To set the same task to an Assistant and to a Transcriber, and to judge, from their manner of performing it, of the fitness of the candidates for such different situations, adds to the difficulties of the candidate for the inferior one, as well as to those of the Examiner who is to decide from the same premisses in both cases. A passage which presents only ordinary difficulty to a Transcriber, is no test at all for an Assistant. Competitive examinations are for Candidates seeking the same prize or place, and it is only by the manner in which the identical task is performed by the competitors that they can be fairly judged. To give different tasks in this case would be as objectionable as to give the same in the other.

" MEMORANDUM."

" As a matter of fact, a reference to the actual cases, and the reports and decisions " thereon, shows that the difference between the two standards, though perhaps " scarcely a 'vital' one,—one being described as a 'fair knowledge,' the other as a " knowledge short of 'good'—has been present to the minds both of Commissioners " and of Examiners in estimating the performances of the several candidates for these " two classes of appointments."

NOTE.

The qualification a "fair knowledge" indicates a moderate extent of knowledge; the word "fair" and others implying shades of difference, were adopted in the standards of qualification, as they appear to have been adopted by the Civil Service Commissioners in their certificates. When the Commissioners gave an extra certificate to Mr. Gemmer, saying that he had a "fair knowledge" of Arithmetic, what did they mean? Was it not that his knowledge of Arithmetic was moderate? This qualification makes a vital difference. On the 11th of May, 1861, Mr. Thompson is certified to have shown *credible proficiency* in translating and writing French; at the same date Mr. Grenfell is certified to have shown *fair knowledge* in translating from French. Which of these definitions is supposed to denote the higher degree of attainment in translation? The examination-papers alone can give a precise idea of what is meant; and it would be necessary to look over them at leisure to learn the meaning attached to the words by the Civil Service Commissioners. Again, on the 31st of July of the same year, the result of a voluntary examination undergone by F. Berridge is certified as showing *credible proficiency* in English composition; *familiar acquaintance* with German (translation, composition, and conversation), and *tolerable proficiency* in French translation. On the 3rd of August, 1863, the result of a voluntary examination undergone by Mr. C. Bruce, is certified to show *credible proficiency* in German composition, in French translation, in Italian translation, and in Italian composition; *very credible proficiency* in German conversation; *fair proficiency* in French composition, in French conversation, in Italian conversation, in Greek translation, and in Spanish translation; and *credible knowledge* in Sanskrit. On the 9th of September of the same year, Mr. Scott was certified to have displayed *credible knowledge* of Sanskrit. These various terms are no doubt intended by the Civil Service Commissioners to guarantee as many different degrees of proficiency, but the order in which they are to be arranged is by no means clear. If "a reference to the actual cases" were granted, what now seems doubtful might be cleared up.

"MEMORANDUM."

"The Principal Librarian recurs to the same point in speaking of the case of Mr. Butler; considering it a proof of want of attention to this distinction that Mr. Butler should have been exempted from re-examination in Latin, among other subjects, when proposed to be transferred from the situation of Transcriber to that of Assistant. It might be enough to say that in that case it had been officially requested that the candidate might not be subjected to so severe a test as usual, on the ground of his previous good service; but the fact is that the papers of every candidate who is examined are preserved in this office: so that the Commissioners have always at hand the materials necessary for forming a judgment: and are thus enabled frequently to grant Certificates without re-examination to candidates transferred from one situation to another, to the manifest convenience both of the candidates themselves and of the Departments."

NOTE.

The Principal Librarian had, and now has, before him two distinct official documents issued by the Civil Service Commissioners. The first is dated 21st July, 1863, and certifies "that A. G. Butler proposed to be appointed to the situation of Transcriber in the British Museum has been examined . . . in writing from Dictation, Elementary Arithmetic, English Language, Latin Translation, and German Translation . . . and that . . . he possesses the requisite knowledge and ability for the proper discharge of his official duties." The second document is dated 6th August, 1864, and states "that A. G. Butler proposed to be appointed to the junior situation of assistant in a department of Natural History in the British Museum has been examined . . . in writing from Dictation, Elementary Arithmetic, the Literary and Political History of England, the English Language, Translation from Latin and Translation from German; the History of the Natural Sciences, and knowledge of the fundamental principles of the various systems of classification of Zoology . . . and that the result of his examination has not been such as to satisfy the Civil Service Commissioners that he possesses the requisite knowledge and ability for the proper discharge of his official duties." The only reasonable inference from these two documents is, that the candidate was examined twice (in July, 1863, for a Transcriber's place, and again in August, 1864, for the place of Assistant) upon several subjects, Latin among others. It now appears, however, from the "Memorandum," that Mr. Butler was not examined in Latin on the second occasion. Why then issue an official document stating that he was; stating, moreover, that the result of his second examination in certain subjects (including Latin) had not satisfied the Civil Service Commissioners, and including among those subjects several in which he was not then examined, but had been on the previous occasion, had given satisfaction, and had obtained a certificate? The "convenience" of granting certificates of qualification without re-examination may be "manifest," but the inconvenience of stating officially what is not strictly correct, is glaring.

When Mr. O'Shaughnessy was examined for a Transcriber's place, the Civil Service Commissioners certified, on the 22nd of June, 1861, that he had been examined in certain subjects, including "Translation from French." Again, when Mr. O'Shaughnessy was nominated to the place of Assistant, the Commissioners certified, on the 4th of August, 1863, that he had been examined in "French Translation" among other subjects. Knowing that Mr.

O'Shaughnessy

O'Shaughnessy had actually been examined in French both in June, 1861, and in August, 1863, and observing that the same expressions were used in the documents relating to Mr. A. G. Butler's examinations, the Principal Librarian was naturally led to the conclusion that he also had been twice examined in Latin and other subjects. It was with great surprise that the Principal Librarian learned this was not the case; and that in the documents above referred to the same form of words was used to convey different meanings.

"MEMORANDUM."

"In the case of Mr. Wright, the fact—likewise correctly stated—that he was not declared to have 'failed' in Latin, affords no ground for the inference that he had acquitted himself so well in this subject as to make it superfluous to examine him in it again on another nomination. The same printed circular which announced to the candidate in what subjects he had failed, warned him also in express terms that if nominated again to the same or a different situation, he 'would be examined in all the prescribed subjects, and would not receive his certificate unless he passed to the satisfaction of the Commissioners in all.'

"In truth, however, a special Memorandum was made in the case of this candidate as to the doubtful character of his translations from Latin; in order that the attention of the Commissioners might be directed to this point if he came up again for examination."

NOTE.

When Mr. Wright failed on the first occasion he received an official communication specifying the subjects in which he had failed. Latin was not one of them. Supposing he had passed in the subjects specified in the communication, it is fair to conclude that he would have got his certificate. Did he, or did he not, fail in Latin on his first examination? If he did, why was he not told so? Before going up for the second examination he had a right to conclude that he had given satisfaction in all the subjects but those in which he was specifically told he had failed, and on which it is to be presumed that he would proceed to work exclusively, in order to remedy the deficiencies pointed out to him. True, he was warned that if re-nominated he would be re-examined in all the subjects, but he was not told that he had not given satisfaction in his Latin translation, and, therefore, the communication that he received as to the subjects in which he had failed, was calculated rather to mislead than to assist. Was it fair to keep from his knowledge the memorandum, the existence of which is now for the first time disclosed? And what is meant by the "doubtful character" of a translation?—the translation may have been correct or incorrect—but how of a "doubtful character?" What are Examiners for but to determine whether a task is correctly or incorrectly performed? The papers alone can clear up what is doubtful here; and it should be cleared up, for Mr. Wright, it is believed, would have made a good Transcriber.

"MEMORANDUM."

"As to the case of Mr. Gemmer, it may be observed that the object of the Commissioners' letter of the 17th ultimo was to call the attention of the Principal Trustees of the British Museum to the fact, that, according to the present scheme of examination for Assistants in the Manuscript Department, the Commissioners had merely examined Candidates in Latin to such an extent as to show that they had learnt Latin as a branch of liberal education, conceiving that to be sufficient for the discharge of the duties contemplated by the Principal Trustees. As the Commissioners now learn, on the authority of the Principal Librarian, that the translation of Latin manuscripts is a part of the duty which Assistants may be called upon to perform, they will, no doubt, on all future occasions, cause the examination of Candidates for these situations to be conducted with reference to the possibility of such a requirement."

NOTE.

It is hardly conceivable that any one can be certified to have learnt Latin or French who writes *in portu et litoribus Dublinensis*, that the Virgin Mary was *vir humanitatis*, that *cauta* means *caught*, that a certain person was a fellow-servant of Henry VIII. because he was described as *Majestatis Vestre familiaris*, that *dans ces jours caniculeres* is *by means of the canals*, and *construction des corps de garde*, *construction of the body guards*. Can any one whose knowledge of Latin and French is of this calibre be supposed to have learnt enough for the discharge of his duties, be those duties whatever they may, if they require a knowledge, however limited, of either Latin or French? Could Mr. Gemmer well know less of those languages, with the pretension of knowing anything of them at all? The Commissioners now learn that the translation of Latin manuscripts is part of the duty of the Assistants. Translation is not part of the regular duty of the Assistants; it was one of the tests used in Mr. Gemmer's case to ascertain how much or how little a person whose blunders had already shown extreme ignorance knew of the language, or languages, in question. This is the very test constantly applied by the Civil Service Commissioners themselves; and in the case

of Mr. Gemmer their certificate expressly says that he "has been examined in Latin translation, and French translation . . . and that . . . he possesses the requisite knowledge and ability for the proper discharge of his official duties." And yet the Commissioners learn only *now* that an Assistant to whom they have granted their certificate of qualification in Latin translation is expected to be able to translate from Latin! If they did not think that he would be expected to be able to translate, why did they try him in translation? And then, what is the importance of the translation being from manuscripts? The writer of the "Memorandum" must have known from the "Remarks" which were enclosed with the copy of the Principal Librarian's report sent to the Civil Service Commissioners—(did he, or did he not, read those "Remarks"?)—that Mr. Gemmer had shown gross ignorance of Latin when he had to work from printed books. Moreover, is a translation more difficult from a manuscript than from a printed book? The reading of the original Latin may not be so easy in manuscript as in type, but the difficulty of translating is precisely the same.

"MEMORANDUM."

"The only other observation to be offered on Mr. Gemmer's case is, that it affords a marked instance of the usefulness of that system of probation, which is one of the main provisions of the Order in Council by which the Civil Service Commission was constituted.

"In their Second Report, presented to Parliament in 1857, the Commissioners expressed their own sense of the importance of this safeguard. 'The Order in Council,' they said, 'contains in itself a valuable *primâ facie* test of the efficacy of our proceedings, inasmuch as it establishes a period of six months' probation as requisite for the confirmation of every appointment in respect of which we have given a certificate. We are sensible of the value and importance of this test. We feel that if, from any default in our system or in the conduct of it, unworthy or incompetent persons should find their way into the public service, the probation will detect our errors, and the knowledge of the particulars of failure may enable us to correct and improve our proceedings.'

"And in their Third Report they expressed themselves in the following terms:—

"'Notwithstanding that refusals to confirm after probation may possibly imply some errors in our decision, we, nevertheless, earnestly hope that this power may be exercised with justice and firmness whenever the occasion may call for it.'"

NOTE.

The Principal Librarian ventures to think not only that the system of probation is the best of all, but that it is the only good system for securing efficient public servants. The British Museum is not, however, indebted to the Civil Service Commission for this "safeguard," which was adopted by the Principal Trustees almost two years before the date of the Order in Council constituting the Commission, in consequence of the wish to that effect expressed by the Standing Committee of our Trustees in a minute of the 25th of June, 1853, after a representation on the subject had been made to them by the writer of these "notes," who was then Keeper of the Printed Books, and who had felt the want of such a regulation in the management of his department. From that time to the present, appointments have been made "provisionally" for one year: that is the year of probation still in force at the Museum, instead of six months only, as generally adopted in public offices. During that year the Head of a Department can always get rid of an inefficient person, and the provisional appointment can only be confirmed and made definitive by being brought before the Principal Trustees for that purpose, on the recommendation of the Head of the Department. The Gemmer case was not required to prove the usefulness of the system of probation; but it does prove conclusively the difficulties created by certificates given to incompetent candidates. Mr. Gemmer says, at page* 4 of his "Memorial:" "The strength of my case I base upon having passed the examination prescribed." . . . His great argument was in substance: "I have got my certificate from the constituted judges of my fitness; you Museum officers have no jurisdiction." He had partisans; the injustice of "forcing" him to go was proclaimed; the firmness, spoken of in the "Memorandum," of those who are bound to act, and did not shrink from acting, openly and publicly, was characterised as cruelty and tyranny; as if the superior officers of the Museum had an interest in getting rid of good subordinates, when they had been so fortunate as to meet with them. If Mr. Gemmer had not shown unparalleled unfitness—had he been only moderately ignorant—it might have been impossible to get rid of him, owing to the Civil Service Commissioners' certificate.

* See p. 52.

"MEMORANDUM."

"The other case which the Principal Librarian brings forward is that of Mr. Butler, referred to in a previous paragraph. Mr. Panizzi appears, in the first place, to think that no attention was paid by the Commissioners to the request that this Candidate should be examined on the lower standard agreed upon for similar cases; and he seems to infer this mainly from the fact that in certain subjects the same questions were given to Mr. Butler as to another Candidate examined for a similar situation at

"the

"the same time. It has been already shown* that the identity of the papers set is
 "no proof that the answers were estimated by the same standard, or that the Candi-
 "date's previous employment in the Museum was not taken into account by the
 "Commissioners."†

NOTES.

* This has been asserted, but by no means "shown."

† Was the candidate's previous employment in the Museum taken into account by the Examiners? Was the fact of that previous employment communicated to them, and did the Commissioners issue instructions to them according to the request contained in the Principal Librarian's letter of the 18th of July, 1860 (recalled to their attention in his letter of the 13th of July last), "that the Civil Service Commissioners should be pleased to issue such instructions to the Examiners that the Candidate, under these circumstances, may not be subjected to so severe a test as he would otherwise be if only then for the first time nominated for employment in the British Museum"?

"MEMORANDUM."

"In point of fact the Commissioners have always paid every attention to any representations which have come to them from the Authorities of the British Museum; and have even departed from the fixed scheme of Examination, where it was shown to them that such a departure would be advantageous to the Public Service.

"The Principal Librarian also quotes the opinion of two eminent naturalists connected with the British Museum, to the effect, that the questions in Zoology submitted to this candidate were ill-chosen. The Civil Service Commissioners no doubt attach the greatest value to the opinions of Dr. Gray and Professor Owen; but looking to the reputation of Dr. Carpenter in Physiology, to his great experience as an Examiner, and to the fact that he had on several previous occasions examined candidates for appointments in the British Museum, such as Mr. O'Shaughnessy and others, to the satisfaction, as far as is known, of the Authorities of that Department, it is difficult to conceive that the questions set by him in this instance should have been inappropriate."

NOTE.

The Principal Librarian is not aware of the "fact" that Dr. Carpenter has on several previous occasions examined Candidates to the satisfaction of the Museum Authorities. Were it not for the numerous mistakes in matters of fact which this "Memorandum" contains, the Principal Librarian would not doubt that Dr. Carpenter has "on several previous occasions examined candidates for appointments in the British Museum, to the satisfaction, as far as is known, of the Authorities of that Department." To the records kept in the archives of the Civil Service Commission, the Principal Librarian has no access; speaking from hearsay, and subject to correction, he more than doubts the accuracy of the above "fact." The Principal Librarian's impression is, that Dr. Carpenter has examined only two candidates for the British Museum, before Mr. A. G. Butler. One of those two having been rejected, "the Authorities of the Department" had no opportunity of expressing either satisfaction or dissatisfaction at the result. The other Candidate, Mr. O'Shaughnessy, received his certificate. These two are the "several occasions" so prominently brought forward, and to this one successful Candidate, in the singular number, without any "others," must be limited the satisfaction of the Museum Authorities.

"MEMORANDUM."

"The Commissioners will probably be inclined to think that Dr. Gray and Professor Owen had not present to their minds the terms in which the scheme of Examination is laid down by the Principal Trustees. In that scheme the special qualifications to be required in any candidate nominated as Assistant in a Department of Natural History, are described as follows:—

" 'History of the natural sciences; and the knowledge of the fundamental principles of the various systems of classification of zoology, geology, palæontology, mineralogy, or botany, according to the department for which the Candidate is nominated.' "

NOTE.

To quote at length and with great show of precision from the scheme intended for utterly unknown Candidates, and to say not a word of the substantial information which the Examiner ought to have had, but never did have, in the case of Mr. A. G. Butler, may be very discreet, but is not just to Dr. Carpenter, to the Museum, or to Mr. Butler.

"MEMORANDUM."

"It will probably be agreed that, if some of Dr. Carpenter's questions were of a 'theoretical character,' they were in accordance with the scheme approved by the Principal Trustees. Whether they had, or had not a bearing on Mr. Butler's work

“ in the Museum is a point of which the Commissioners cannot judge, except so far
 “ as the nature of the work is represented in the scheme prescribed by the Chief
 “ Authorities.”

NOTE.

The Principal Librarian thinks that, without the evidence of the papers, it will scarcely “ be agreed that if some of Dr. Carpenter’s questions were of a ‘theoretical character,’ “ they were in accordance with the scheme approved by the Principal Trustees.” The precise nature of the questions, to what extent they were of a “theoretical character”—that some were so is not denied in the “Memorandum”—is known to the Civil Service Commissioners, in whose archives the papers are lodged: no one can judge of them without seeing them. The papers alone will show whether, considering the age of the candidate and the duties of the office for which he was intended, those questions were such as the Examiner would have put had he known the circumstances. But, says the “Memorandum,” “whether they had, or had not, a bearing on Mr. Butler’s work in the Museum, is a point “ of which the Commissioners cannot judge.” Of course they cannot, but their Examiner could, and no doubt would, have judged, had he been informed that Mr. Butler actually was and had been employed in the Entomological Branch of the Zoological Department at the British Museum, and that he was a meritorious youth deserving to be promoted. The Commissioners had been requested to give, and had promised to give, the Examiner that important information, and did not give it. Had not this information been unaccountably withheld, can there be any doubt that the Examiner would have put to the Candidate questions having a practical bearing on the work that he had been performing, as well as on that which he would have to perform on his promotion?

“MEMORANDUM.”

“The Report presented to the Commissioners on this part of Mr. Butler’s Examination by Dr. Carpenter was as follows:—

“ ‘University of London, Burlington House, W., 6th August, 1864.

“ ‘I am sorry to have to report that Mr. Butler’s replies to my questions are “thoroughly unsatisfactory.” His notions of the Structure and Physiology of Insects, “ ‘ of the Principles of Classification, and of the History of Entomological Science, are “ ‘ of the vaguest and most inaccurate character; and a considerable proportion of “ ‘ what he has written is altogether irrelevant to the subjects of the questions.

“ ‘I can have no hesitation in saying that he is quite unfit for an appointment in “ ‘ the Entomological Department of the British Museum.’

“ ‘To have granted a certificate for such knowledge as is here described would have “involved not merely a lowering of the standard, but a total abandonment of one, and “that the most specially important, of the tests prescribed by the Principal Trustees “for the situation in question.”

NOTE.

The report of Dr. Carpenter, whose merits are well known, is quoted to justify the rejection of Mr. Butler. Mr. A. G. Butler is now twenty years of age. Having passed his examination in 1863, when first appointed a Transcriber in the Entomological Branch of the Zoological Department, and a place of Assistant being subsequently vacant in that Department, he was nominated for it, when he had to be examined again. On the 18th of July, 1860, a letter was written to the Civil Service Commissioners, which, together with the acknowledgment thereof by the Secretary of the Civil Service Commission, is given in the Principal Librarian’s report of the 7th of November. On the nomination of Mr. Butler for an Assistant’s place, a letter was written to the Civil Service Commissioners, dated the 13th of July, 1864. Such parts of this letter as relate to Mr. Butler are also given in the Principal Librarian’s report above mentioned. On the 6th of August, 1864, the Civil Service Commissioners announced, to the great surprise and regret of all who knew him, especially of his immediate superiors, to whom he had recommended himself by his steadiness, diligence, usefulness, and general good behaviour, that Mr. Butler had failed in his examination. But to return to the point. The case stands thus:—Professor Owen and Dr. Gray, Mr. Butler’s immediate superior officers, who know his worth and qualifications from actual experience, think him fitted for the place for which he is considered unfit by Dr. Carpenter. But would Dr. Carpenter have given the opinion, which he has given in ignorance of Mr. Butler’s antecedents, had he known the circumstances? According to the letters above referred to—and according to the statement in the “Memorandum,” that “the Commissioners have always paid every “attention to any representations which have come to them from the Authorities of the “British Museum”—ought not Dr. Carpenter to have been informed that Mr. Butler, young as he was, had won the esteem of his superiors in the Museum, where he was still employed doing good service, and that his superiors wished him to be promoted in consequence? Yet Dr. Carpenter never was told, never had a suspicion, of these facts. It will be admitted that “Mr. Panizzi” had good grounds for thinking “that the request “contained in the letter of the 13th of July” above quoted “was to a great extent overlooked,” as he stated in his Report which the “Memorandum” attempts to answer. Instead of going off on secondary points of literature, or on vague generalities praising the Commissioners for always paying attention to any representations made to them from the Museum

Museum, will the writer of the "Memorandum" answer the simple questions :—Was Dr. Carpenter told who and what Mr. Butler was? Was the purport of the above letters communicated to him, as was especially requested in the letter of the 18th of July, 1860, and as was promised in the answer to it?

" MEMORANDUM".

" It should be added that Mr. Butler failed also in another of the subjects of which " it was required by the Principal Trustees that he should possess some knowledge, " viz. the Literary History of England. The Commissioners had indeed been re- " quested to apply in his case a less severe test than usual: but if they were to apply " any test at all, it would have been impossible for them to certify that a candidate " possessed any knowledge of the Literary History of England, who, when called " upon to place certain Authors in their chronological order, arranged them as " follows:—

" Sir T. Wyatt
" Ben Jonson
" Cowper
" Bede
" Thomson

" Marlowe
" Locke
" Southey
" Selden

" and who, moreover, confined his information as to the following Authors to the " statements given below :—

" ' Southey wrote a poem called ' The Doctor ' and ' several others.'
" ' Chaucer, in the reign of Richard the Second, wrote ' several sonnets.'
" ' Sir W. Temple caused a slight rebellion in Ireland,' and, ' Lord Bacon wrote an " essay on the French Revolution.'"

NOTE.

In the Memorandum great stress is laid on the mistakes committed by Mr. Butler in literary history, which is evidently of secondary importance for an Assistant in the Entomological branch of the Zoological Department—being very much on a par with Latin for some other departments, for instance, the Diplomatic Service, for which, as stated in the Civil Service Commissioners' letter of the 17th of October, a very moderate standard of attainment has been (very properly) fixed—and ought to be dealt with accordingly. It has, however, been stated that the questions so wrongly answered are only some of those that were put; and that neither the questions nor the answers are given either completely or *verbatim* in the "Memorandum." Whether this is the fact or not, the Principal Librarian has not the means of ascertaining: the words of the "Memorandum" seem to convey the idea that what is produced is not the whole of the papers, but only extracts from them. Should this be the case, it would hardly be fair to judge Mr. A. G. Butler without seeing the whole of the questions and the answers. A youth may answer some questions absurdly, and yet show that he is not so very deficient in knowledge by the answers given to other questions. Again, some questions may have been put so very difficult as to bewilder a young candidate. If the above statements are incorrect, the Principal Librarian will regret having now repeated them, but he thought it his duty to inform the Principal Trustees of what had come to his knowledge.

" MEMORANDUM".

" The Principal Librarian concludes his report with remarks on some points of " detail connected with the Civil Service Examinations; but as these remarks offer no " new consideration, beyond the expression of an individual opinion, on topics which " the Commissioners have frequently and carefully considered, it may be enough to " refer to the published statements of their views;—statements which added experience " would probably enable them now to repeat with increased confidence."

NOTE.

As the Principal Librarian suffers not less than the other Officers of the Museum by mistakes that may be committed in giving or refusing certificates; and as, moreover, he has had, during nearly thirty-four years of not unacknowledged service, some experience of what the Museum requires, he thinks he may humbly hope for more attention to his observations than the Secretary of the Civil Service Commission seems, by this curt notice, disposed to give. When Mr. Gemmer was so ill-advised as to circulate his "Memorial," in which his chief endeavour was to shelter himself under the certificate of the Civil Service Commissioners, the Principal Librarian in his "Remarks" on that "Memorial" carefully avoided making the slightest allusion either to that certificate or to those who gave it. But when in the Secretary's letter of the 17th of October, there was an attempt to make it appear that it was the fault of the Principal Librarian—the Commissioners are aware that he is mainly and justly responsible (and he is quite ready to assume that responsibility) for the directions given by the Principal Trustees with regard to the examinations—that a gentleman was certified to possess a knowledge of Latin with whom *cauta* means *caught*, *desideri carissime*, *dearest desire*, and so on, it was then, and not before, that the Principal Librarian was compelled to submit his observations to the Principal Trustees. If the letter of the 17th of October had not been written, and if it had not been attempted to make the Principal Librarian the scapegoat for the shortcomings of the Commission, he would probably have suffered in peace, and have put up with the inconveniences resulting from such certificates. Now that he has been forced to defend himself, he has not shrunk from the task, and has endeavoured to show whence the evil is derived.

The Principal Librarian ventures to think that the individual opinion of one not without practical experience—one who has no patronage to gain or lose, but who is most deeply interested in having fit Assistants—may be worthy of as much attention as the opinion of gentlemen who do not suffer from the consequences of giving or refusing a certificate upon insufficient grounds. The topics have been considered by the Civil Service Commissioners, as their Secretary states; but to refer to the published statements of their own views, which they as men cannot help looking upon with some partiality, does not prove that those views are faultless.

“MEMORANDUM”.

“In their Fourth Report, presented to Parliament in 1858, they say,”

NOTE.

For the sake of accuracy, the Principal Librarian begs to remark that the Civil Service Commission was instituted in May 1855; the Second Report of the Commissioners was in 1857, as is correctly stated in the “Memorandum;” in 1858, therefore, it was not their Fourth, but their Third Report that was presented; the Fourth Report, from which the above extract is taken, bears date the 15th of April, 1859, and could not have been presented to Parliament in the previous year.

“MEMORANDUM”.

“‘With regard to the special test for orthography, it is quite possible that to some persons it may present greater difficulties than the exercise in dictation, but to others it is the easier exercise of the two, inasmuch as their attention can be bestowed on it uninterruptedly; it may be considered as dictation to the eye, ordinary dictation being dictation to the ear. The double test is by no means unfavourable to the Candidate, as imperfection shown in the one may be compensated by success in the other.’”

NOTE.

If this extraordinary argument were good for anything, it would prove that, in “dictation to the ear,” some of the words should be incorrectly pronounced. The Candidate then would have to correct the pronunciation of the examiner: as, in the “dictation to the eye” he rectifies the bad spelling placed before him in writing. This would be the “double test” spoken of in the “Memorandum,” and the imperfection shown in the one might be compensated by success in the other. It may be, then, that the gentleman (hereafter spoken of) who dictated, in German, to Mr. Bruce, endeavoured (and was successful in the endeavour) to mispronounce the words, in order to improve the Candidate’s chances of ultimate success.

“MEMORANDUM”.

“It may be added that the facts on which these views are founded were stated in detail both by the Commissioners and their Examiners before the Select Committee of the House of Commons on Civil Service Appointments in 1860.”

NOTE.

A Candidate for an Assistant’s place in the British Museum, when examined, has to write English from dictation, has to write down translations into English from more than one language, to answer many questions in writing, &c. Is not this sufficient to show whether he can spell correctly? Is it necessary to puzzle him with a collection of words grotesquely spelt?

The following may be taken as an instance of the disproportionate prominence given to this subject. In August, 1863, Mr. C. Bruce went up for examination, and obtained his certificate from the Civil Service Commissioners. It must have been known to them that he was to be examined in seven foreign languages, besides having to answer questions in Greek, Roman, and English History and Literature, and that he must necessarily write many pages of English in the performance of these tasks; yet very much more time was given to testing his English orthography than to testing his ability in German composition (*i. e.* translating from English into German), for which he was allowed twenty-five minutes; and for which he obtained a certificate of “credible proficiency.” But if “the special test for Orthography” be necessary, why is it dispensed with in the examination of clerks for the Foreign Office? And why was it dispensed with in the examination of Messrs. Taylor, Cox, and Thompson for the British Museum? If favourable to some candidates, and unfavourable to others, why is not the test equally applied? A passage in Swift’s *Journal* to Stella shows the bewildering effect that a misspelt word may have even upon a practised writer:—“Pray let us have no more *Bussiness*, but *Busyness*; the deuce take me if I know how to spell it; your wrong spelling, Madam Stella, has put me out: it does not look right; let me see, *Bussiness*, *Busyness*, *Business*, *Bisyness*, *Bisness*, *Bysnes*; faith, I know not which is right,” &c.

The suggestion of a doubt as to the proper spelling of a word (and it is the natural effect of such a paper as that submitted to Candidates as a test of orthography to create such doubt), may puzzle even writers of long experience. O’Keeffe, in his “*Recollections*,” introduces the following passage, which illustrates the difficulty thus created:—“A circumstance scarcely credible happened the very morning of the day on which this piece [‘The Agreeable Surprise’] was to be acted. A playbill, wet from the press, was brought in, and laid upon the table, for Mr. Colman to read and correct; and we were both puzzled how to spell the word ‘Agreeable.’ ‘With one *e*,’ I said, ‘thus, *agreable*.’ ‘I think so,’

“‘too,’

" 'too,' he replied; 'yet they have put two *ee*'s.' Thus we bandied the word from one to another, spelling it repeatedly, and at last were forced to send upstairs for a dictionary; when the two poets found they were in the wrong, and the compositor in the right."

" MEMORANDUM".

" The principles on which their examination papers are framed were prominently set forth in the Appendix to the Third Report in the following terms:—

" ' These papers contain easy questions intermixed with others of greater difficulty. ' ' The object has been to enable Candidates moderately acquainted with the subjects ' ' to show sufficient knowledge, and at the same time to afford an opportunity for ' ' the display of better acquaintance with the subjects, where it has been acquired.' "

" T. Walrond."

NOTE.

Upon what principle was there placed under "Elementary Arithmetic" such a question as the following? (see Appendix to the Sixth Report of the Civil Service Commissioners, page 252, No. 17):—

" If a man rows at the rate of 7 miles an hour with the stream, the rate of which is $2\frac{1}{2}$ miles; how fast will he row against it?"

Is this problem clearly stated? Is this scientific language? Does the man *row* or does he *go* at the rate of 7 miles an hour? These, and many other questions like these, might be asked; nor is the problem of so easy a solution; and yet such a problem was given to a candidate for the place of Attendant from whom a knowledge of only the first four rules of arithmetic was expected. Though an intelligent man, he was cowed, as he well might be, by such a problem, and failed; having friends who knew his worth, he was nominated again, was re-examined, and passed; but no such problem was given to him on the second occasion. This man, who made an excellent attendant, might have been lost to the service, had not the puzzling problem been omitted on his re-examination. Who can tell how many well-qualified candidates have been disheartened and lost to the service by such enigmas? A similar problem occurs in the Appendix to the Eighth Report of the Civil Service Commissioners, where it is placed among the miscellaneous questions; but the wording is altered as follows:—

" If a man rows 10 miles in two hours and a half against a stream, the rate of which "is 3 miles an hour, how long would he be in rowing 5 miles with the stream?"—yet sufficient ambiguity remains to allow of two very different answers being given to it in a work entitled "The Arithmetical Questions in the Eighth Civil Service Report, with the Answers, "by W. A. Browne, LL.D." The answer first given in this work is $42\frac{1}{2}$ minutes; in a subsequent issue of the work this is altered in the "Errata" to 30 minutes. Each of these answers may be obtained by taking certain different views of the problem as stated.

At the end of his report of November 7th, the Principal Librarian quoted several of the examination-questions which he did not consider well adapted for testing the qualifications required in the Candidate to whom they were put. He has instanced the above arithmetical questions, as showing want of sufficient clearness in expression to guard against misconception of the meaning intended to be conveyed. He will now take from the Appendix to the Sixth Report of the Civil Service Commissioners, page 356, a specimen of a grammatical paper (if so it can be called). It is as follows:—

" Give the plural of the following substantives:—*knife, wife, die, cry, house, grouse, wealth, donkey, country, ox*; or, if any of them have no plural, state the reason why they "have not."

So that a candidate is to state why certain words "have not no plural"! Would it not be as well to set before young candidates examples of good English instead of requiring them to reform the grammars in use, as is done in one of the questions quoted at the end of the Principal Librarian's Report of November 7th?

The Principal Librarian has already referred, in these notes, to the variety of epithets and terms employed by the Civil Service Commissioners in their certificates to define the gradations of qualification which they guarantee. He has also expressed his opinion that an inspection of the examination-papers is the only means of enabling any one to ascertain and appreciate the different shades of meaning intended to be given, as well as to judge of the propriety and consistency observed in the use of them.

The Principal Librarian will instance the case of Mr. Bruce, whose honorary certificate dated August the 3d, 1863, he has already quoted. The first item given as the result of the examination voluntarily undergone by Mr. Bruce is "German Composition—creditable proficiency." Now the test of Mr. Bruce's abilities in that branch of knowledge was confined to the translation of about thirty lines of English into German, for which he was given no longer time than twenty-five minutes, but which he performed in fifteen minutes. The Commissioners expressed their satisfaction on this point by their certificate; but it may reasonably be questioned whether the mere translation of an English passage into German can be called German "composition" at all; it could not give the Candidate such an opportunity of showing his acquaintance with the idioms and peculiarities of the language as if he had had to express his own ideas in it; moreover, translation from a foreign language into English is not called English composition by the Civil Service Commissioners. When they have to test a Candidate in English composition they give him only the subject or subjects, but not the whole matter expressed in the words of another language. The next item of the certificate is "German Conversation—very creditable proficiency." Mr. Bruce was examined in German conversation by an English gentleman, who said that he was unable to speak

German, but that if Mr. Bruce would speak slowly he (the Examiner) would be able to understand him and give him a certificate. In the conversation that ensued, the Examiner spoke English and Mr. Bruce spoke German. Moreover, the pronunciation of the same gentleman, when dictating a few lines of German to Mr. Bruce, is said to have been so extremely different from that of a German, that any Candidate, not possessing an intimate acquaintance with the language, must have found great difficulty in writing from such dictation. The certificate then gives "French Translation—creditable proficiency; French Composition—fair proficiency." What was the test of the two degrees of proficiency here certified? Was it confined to translation, as was the case with German? It may be mentioned here that when Mr. Thompson translated from each of two languages into the other his certificate was:—"Creditable proficiency in translating and writing French." The next item in Mr. Bruce's honorary certificate is "French Conversation—fair proficiency." Although the proficiency guaranteed in this subject is *fair* in place of *very creditable*, as guaranteed in German conversation, the test and the manner of its application were of the same character. Mr. Bruce was examined in French conversation by two gentlemen, one of whom (the gentleman who had previously examined him in German) addressed him in French, but the other said, "I think we shall get on better if we speak English, and allow Mr. Bruce to answer us in French"—and thus the trio (Examiners and Examined) proceeded in their conversation. Mr. Bruce got a certificate (which he, no doubt, well deserved) for *very creditable proficiency* in German conversation, and for *fair proficiency* in French conversation, on the report of Examiners who did not possess in either of the subjects either of the degrees of proficiency which they guaranteed in him. The certificate then gives: "Italian Translation (and) Composition—creditable proficiency." "Italian Conversation—fair proficiency." . . . "Spanish Translation—fair proficiency." Mr. Bruce may not be the best judge of the measure of his own abilities in the various branches of knowledge in which he was examined. French, however, he has spoken from his childhood, and has an intimate acquaintance with its idioms; he has lived in France, and he has found his knowledge of the language sufficient for all the purposes of social life during a residence of some years abroad. German he had been accustomed to speak and to write for more than two years preceding the time of his examination, to the exclusion of any other language, excepting an occasional use of French in conversation; but Mr. Bruce claims only a very moderate acquaintance with Italian and Spanish. He says that a Frenchman would give a very different account of his knowledge of the French language from that which an Italian could justly give of his acquaintance with the Italian language. Nevertheless the certificate places Mr. Bruce's ability in Italian Translation and Italian Composition on a par with his ability in French Translation, for it is described in each case as a *creditable proficiency*; while again, his qualifications in Italian conversation and in Spanish translation are considered equal to those in French composition and French conversation, and described in each case as a *fair proficiency*. Here there seems to be an attempt at nice discrimination, but the result, unfortunately, is not in accordance with what is known of Mr. Bruce's attainments.

In his letter which accompanied the "Memorandum" the Secretary informed the Principal Trustees that if they "should think fit to propose any alterations either in the "scheme of examination laid down by them in" the Principal Librarian's "letter of the 22nd of April 1861, or in the mode of testing any special and technical qualifications which "may be prescribed, the Civil Service Commissioners will be prepared, as heretofore, to "consider any such proposals." The Principal Librarian is confident that when the Principal Trustees may, according to their discretion, deem it necessary to have the assistance of the Civil Service Commissioners in settling the rules applicable to Candidates whom the Principal Trustees may send up to be examined for junior situations in the British Museum, they will, in accordance with the Order in Council of the 21st of May, 1855, ask for that assistance, and return their thanks for it when rendered. The Principal Librarian begs, however, to remind the Principal Trustees that, in his report to them of the 7th of November, a copy of which was forwarded by their orders to the Civil Service Commissioners, he had the honour of suggesting an alteration in the arrangements for testing the qualifications of Candidates, which appeared to him likely to render the result of the examinations more uniformly beneficial to the service of the British Museum.

The Principal Librarian thinks that, before any further step is taken, the Principal Trustees have a right to expect that the Civil Service Commissioners should express their opinion on the proposed alteration.

From all that has been stated in these Notes, it becomes apparent that, under the present system, on the one hand, an incompetent person may acquire a *prima facie* claim to be retained in the service of the Trustees, on the strength of the certificate granted by the Civil Service Commissioners; a claim which it is very difficult to resist unless the person be found on probation not merely partially but thoroughly unfit for the post to which he has been appointed on the guarantee of the certificate. On the other hand, valuable services may be lost to the Museum from the refusal of a certificate by the Commissioners, against whose decision there is no appeal; who are not, any more than their Examiners, bound by any fixed rules; and with whom the same form of expression has not always the same meaning.

The Principal Librarian hopes that the Principal Trustees will not disapprove of his sending a copy of these notes to the Civil Service Commissioners, nor of his sending to every Trustee, individually, a copy of the several documents, beginning with the Secretary's letter of the 17th of October; in order that the importance of a question so seriously affecting this great institution may be thoroughly appreciated.

British Museum, December 23rd, 1864.

A. Panizzi.

VI. LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, 31st December, 1864.

I HAVE had the honour of suomitting to the Principal Trustees of the British Museum your letter of the 30th of November, together with your "Memorandum" of the same date (enclosed therewith), accompanied by Notes of my own, of which I beg to transmit you a copy to be laid before the Civil Service Commissioners.

The Secretary, Civil Service Commission.

I have, &c.,
A. Panizzi.

(With copy of preceding Memorandum and Notes, enclosed.)

EXTRACT from the Principal Librarian's Précis of the 10th of December, 1864.

A PRINTED Memorial has been received from Mr. F. W. Gemmer respecting his resignation of the post of Assistant in the department of Manuscripts. The Standing Committee, having considered this Memorial and also the printed "Remarks" of the Principal Librarian thereon, expressed their opinion that, after a fair trial, Mr. Gemmer had been found incompetent to perform the duties required of him,—their entire disbelief in the various allegations of injustice and improper treatment contained in Mr. Gemmer's pamphlet,—and their full approbation of the conduct of the Principal Librarian, and of the officers of the department of Manuscripts, towards Mr. Gemmer.

REPORT to the Standing Committee from the Principal Librarian.

13th January, 1865.

MR. PANIZZI has the honour to lay before the Standing Committee a printed copy of a report which he has prepared for the General Board of Trustees, submitting, with the sanction of the Principal Trustees, various documents respecting the Civil Service Examinations for the British Museum.

A. Panizzi.

(With printed copy of preceding Report dated December 31st, 1864, and documents, Nos. I.—VI.)

REPORT to the Standing Committee from the Principal Librarian.

British Museum, 20th February, 1865.

THE Principal Librarian has the honour of submitting to the Trustees the following documents in continuation of those (Nos. I.—VI.) which he laid before the General Board with his Report of the 31st of December last :—

- VII. A Letter to the Secretary of the Civil Service Commission, dated January 10th, 1865.
- VIII. A Letter from Mr. Horace Mann, of the Civil Service Commission, dated 11th January, 1865.
- IX. A Letter from the Secretary of the Civil Service Commission, written by permission of the Commissioners, dated 25th January, 1865.
- X. A Letter from the same, written by direction of the Commissioners, also dated 25th January, 1865.
- XI. A Letter to the Secretary of the Civil Service Commission, dated 27th January, 1865.
- XII. A Report to the Principal Trustees, dated 28th January, 1865.
- XIII. A Letter from the Secretary of the Civil Service Commission, dated 1st February, 1865.
- XIV. A Report to the Principal Trustees, dated 4th February, 1865.

These documents being equally important with those previously communicated to the Trustees at large, the Principal Librarian has considered it his duty to obtain the permission of the Principal Trustees to communicate them to the Trustees individually in the same manner, as well as to the General Board.

A. Panizzi.

VII. LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, January 10th, 1865.

IN my Report of the 7th of November last, addressed to the Principal Trustees of the British Museum, by whose order I sent a copy of it to the Civil Service Commissioners on the 19th of November, I had the honour of suggesting, as a means of preventing in future such unfortunate results as those brought forward in that Report, "the very simple expedient of having "an Officer of the Museum—acquainted with the amount of knowledge in the "several subjects of examination required in each case from the Candidate to "be examined for a vacant place in the Museum—to co-operate or advise in the "preparation of the Examination-papers for testing that amount of knowledge, "as well as to assist the Civil Service Commissioners in estimating the fitness "of the Candidate for the situation to which he has been nominated."

I am now directed to request that the Civil Service Commissioners will be pleased to favour me with their opinion upon this suggestion, for the information of the Principal Trustees.

The Secretary, Civil Service Commission.

I have, &c.,

A. Panizzi.

VIII. LETTER from Mr. *Horace Mann*, of the Civil Service Commission, to the Principal Librarian.

Sir,

Civil Service Commission, 11 January 1865.

I AM directed by the Civil Service Commissioners to acknowledge the receipt, on the 6th inst., of your letter of the 31st ultimo, together with a copy of your Notes upon a Memorandum, dated 30th November last, by the Secretary to this Commission.

I have, &c.,

A. Panizzi, Esq., &c., &c., &c.

Horace Mann.

IX. LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Sir,

Civil Service Commission, 25 January 1865.

ALTHOUGH the Civil Service Commissioners have felt compelled to abstain from a full discussion, in an official shape, of the points raised in the "Notes" which accompanied your letter of the 31st ultimo, I have their permission to admit and to correct certain mistakes made by me in my "Memorandum" of November 30th, which were pointed out by you, or have been discovered on a careful review of all the papers.

These mistakes are as follows:—

- I. Messrs. Taylor and Thompson should have been described as "Assistants in the Principal Librarian's Office," not as "Transcribers."
- II. Dr. Carpenter had not examined Candidates for the British Museum on "several" previous occasions, but only on two.
- III. The Fourth Report of the Civil Service Commissioners was not presented to Parliament in 1858, but in 1859.
- IV. Mr. Butler did not state of Sir W. Temple, but of Dean Swift, that "he caused a slight rebellion in Ireland."

I have, &c.,

The Principal Librarian
British Museum.

T. Walrond.

X. LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Sir,

Civil Service Commission 25th January 1865.

I AM directed to acknowledge the receipt of your letter of the 10th instant requesting, on behalf of the Principal Trustees of the British Museum, the opinion of the Civil Service Commissioners upon the suggestion that "an Officer of the Museum acquainted with the amount of knowledge in the several subjects of Examination required in each case from the Candidate to be examined for a vacant place in the Museum" should "co-operate or advise in the preparation of the examination papers for testing that amount of knowledge," and also should "assist the Civil Service Commissioners in estimating the fitness of the Candidate for the situation to which he has been nominated."

In reply, I am to request that you will submit to the principal Trustees the following observations. Such observations would have been communicated earlier if the Commissioners had been informed that the Principal Trustees desired to have their opinion on this question, which had previously come before the Commissioners only as a suggestion made by the Principal Librarian to the Principal Trustees, and not formally adopted by them.

It is difficult to deal with the principle involved in the proposal above recited, without raising the whole question of the duties imposed on the Civil Service Commissioners by the Order in Council under which they act, and their independent action as a Board. By the terms of that Order the Chief Authorities of each Department are required to settle, with the assistance of the Commissioners, the rules applicable to that Department: on the Civil Service Commissioners alone is imposed the duty and responsibility of conducting, independently of the several Departments, such Examinations as may be necessary with the view of ascertaining that Candidates possess the requisite qualifications—and among others the requisite knowledge and ability—for the proper discharge of their official duties. The Commissioners are fully sensible of the weight of this responsibility, as relating to all subjects of Examination; but, as it is clearly imposed upon them by the authority under which they are constituted, they are unable to divest themselves of it, and cannot delegate it, or share it with others.

While taking this view of their duties, the Civil Service Commissioners have felt themselves at liberty, where special and technical qualifications were required, to admit evidence derived in part from the Department itself. They have accordingly in certain cases of this kind accepted, as a portion of the data on which their decision as to a candidate's general fitness is arrived at, the report of a Superior Officer of the Department in which the Candidate is to be employed; the Commissioners retaining the right of requiring such further evidence, by Examination or otherwise, as may seem desirable in any particular instance.

The Civil Service Commissioners are most anxious to do all in their power to meet the wishes of the Principal Trustees, and they are perfectly ready to apply this principle to the case of the British Museum. They will, if it is desired by the Principal Trustees, make arrangements by which the technical and practical qualifications of Candidates for Offices requiring a knowledge of special scientific subjects, such for instance as zoology, mineralogy, crystallography, botany, &c., may be attested to them by Officers of the Museum connected with the several Departments: whose Certificates will be considered as part of the evidence on which the Candidate's fitness or unfitness has to be determined.

With regard to your letter of December 31st, and the "Notes" of your own which accompanied it, however much the Commissioners may dissent from many of the views and inferences contained in those "Notes," they have not felt it necessary to direct me to make any specific reply to them. They do not understand that this last communication was made to them by the desire of the Principal Trustees. Had it been so, indeed, they must have felt some surprise at the tone in which it is written, which seems neither compatible with the Ordinary forms and conditions of Official Correspondence, nor calculated to facilitate the future conduct of business arising between two public Departments.

In directing me to say this, the Civil Service Commissioners have no wish to deprecate any freedom of discussion, or any statement adverse to themselves which it may be thought necessary to make; but they allude more especially to the general expression of mistrust in the good faith of this Commission.

The Commissioners infer from expressions in your "Notes" that the several documents, including such notes, will have been circulated among all the Trustees of the British Museum. I am to request that you will have the kindness to forward in like manner a copy of this letter to all persons to whom such documents and notes may have been officially transmitted.

The Principal Librarian British Museum.

I have, &c.,
T. Walrond.

XI. LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, 27th January, 1865.

I BEG to acknowledge your two letters of the 25th inst., both delivered here yesterday; I shall avail myself of the first opportunity of laying them before the Principal Trustees, and shall take their orders thereon. I cannot, however, delay making the following observations on certain passages in those letters.

1st.—You state in one of them that the Commissioners "have felt compelled" to abstain from a full discussion, in an official shape, of the points raised "in my "Notes." The Commissioners are the best judges whether it be convenient for them to enter into any discussion, full or partial, of those points; but I beg that it may be well understood that any such discussion can only be "in an "official shape" so far as I am concerned.

2nd.—I regret that, as you inform me in your other letter, the Commissioners should feel surprise at the tone of my letter of the 31st December and of my "Notes" which accompanied it; at the same time permit me to say that when the Commissioners (whom I had carefully abstained from mentioning in my "Remarks" on Mr. Gemmer's "Memorial") would have made it appear, in the letter of the 17th of October, to be my fault that they had given a certificate to Mr. Gemmer (whose case they themselves were the first to bring forward), I had no alternative but to submit my observations plainly and without reserve to the Principal Trustees. Moreover it must be remembered that in the "Memorandum" my name was most unnecessarily introduced, "which" seems neither compatible with the ordinary forms and conditions of official "correspondence, nor calculated to facilitate the future conduct of business "arising between two public departments."

3rd.—I must strongly and respectfully disclaim any expression of mistrust "in the good faith" of the Commissioners. If any expression be pointed out in what I have written, fairly bearing that construction, I am prepared to withdraw it. I never mistrusted their good faith; I did and do mistrust the correctness of many statements made in their name; but I never meant to imply that those inaccuracies were intentional; I merely said, and I now repeat, that they were inaccuracies.

4th.—I am not at liberty to forward a copy of one of your letters to all persons to whom the other papers have been sent; that must be left to the Civil Service Commissioners, if they think it expedient to do so. The papers have been circulated as "private and confidential" only among the Trustees, whose names you will find at page 375 of the "Royal Kalendar."

The Secretary,
Civil Service Commission.

I have, &c.,
A. Panizzi.

XII. REPORT to the Principal Trustees from the Principal Librarian.

British Museum, 28th January, 1865.

THE Principal Librarian has the honour of laying before the Principal Trustees a copy of each of two letters of the same date (25th January, 1865), which he has received from the Secretary of the Civil Service Commissioners, one of them written by their direction and the other with their permission.

The Principal Librarian, in acknowledging the receipt of these two letters, has thought it necessary to notice at once some parts of them: of this acknowledgment, dated the 27th inst., he also begs to transmit a copy. The reasons which determined him to notice those topics were:—

1st.—That as the Secretary of the Civil Service Commissioners seemed to have in his mind the possibility of a discussion of the points raised in the Principal Librarian's "Notes" of December last, in some other than an official shape, it was important to avoid any misunderstanding on this delicate point. The Principal Librarian's part in this discussion has been in the fulfilment of his official duties, and in an official shape; he has always treated the question as an *official* one; and he could not allow the idea to remain for one moment that he has ever meant to act, either in form or in substance, otherwise than *officially*.

2nd.—The Principal Librarian thought it likewise necessary to remove at once, and before it became fixed, the impression that he had ever mistrusted the good faith of the Civil Service Commissioners or of their subordinates.

3rd.—The Principal Librarian, not thinking himself authorized to communicate to other persons a document intended for the Principal Trustees, felt that he must decline to accede to the request of the Civil Service Commissioners that he would forward to each of those, to whom the former correspondence had been communicated, a copy of one of the recent letters. But as the Civil Service Commissioners seemed to think it necessary that a copy of that letter should be so sent, he considered it his duty to inform them that the former correspondence had been communicated in confidence to the Trustees only, leaving it to the Civil Service Commissioners to do the same with their letters if they deemed it advisable.

The Principal Librarian will do himself the honour of submitting to the Principal Trustees his matured opinion on these two letters, and of requesting their orders.

(With copies of three letters referred to.)

A. Panizzi.

XIII. LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Sir, Civil Service Commission, 1st February, 1865.

I AM directed by the Civil Service Commissioners to acknowledge the receipt of your letter of the 27th ultimo.

The Principal Librarian
British Museum.

I have, &c.,
T. Walrond.

XIV. REPORT to the Principal Trustees from the Principal Librarian.

British Museum, 4th February, 1865.

THE Principal Librarian has the honour of requesting the attention of the Principal Trustees to the points, which he is about to notice in the two letters, dated the 25th of last month, already submitted to the Principal Trustees with his report of the 28th. One of those letters is written by the Secretary of the Civil Service Commissioners with the permission of that Board; the other by their direction. In noticing them, the Principal Librarian will take them in this order.

Before proceeding farther, however, the Principal Librarian begs of the Principal Trustees to observe that, although made under unparalleled difficulties, owing to the secrecy of the proceedings of the Civil Service Commission, every one of the statements which he has made to the Principal Trustees is either admitted to be correct, or not denied, in the two letters; the Principal Trustees have, therefore, a right to assume that their Officer has laid before them incontrovertible facts. It cannot be supposed that the Civil Service Commissioners, after "a careful review of all the papers," would leave the Principal Trustees in the dark, and allow them to labour under false impressions, instead

of rectifying statements, of which, if wrong, the Commissioners, and they alone, could at once and without any trouble (after the "careful review of all the papers") prove the incorrectness.

In the letter first to be brought under consideration, the Secretary of the Civil Service Commissioners writes that he has "their permission to admit and to correct certain mistakes"—of which he, to his credit, assumes all the responsibility—"which were pointed out by you" [the Principal Librarian], "or have been discovered on a careful review of all the papers."

"These mistakes" [or rather the *corrections* of these mistakes] "are as follows:—

"I. Messrs. Taylor and Thompson should have been described as 'Assistants' in the Principal Librarian's Office,' not as 'Transcribers.'"

This is a proper correction, so far as it goes. In his report of the 7th of November, 1864, the Principal Librarian having stated that Messrs. Taylor and Thompson were nominated to be Assistants in his office, this statement was, without any reason given, set aside in the "Memorandum," and the word "Transcribers" substituted for the correct one "Assistants;" it was not simply a mistake of writing "Transcribers" for "Assistants;" it was an erroneous and purposeless alteration of what was right.

"II. Dr. Carpenter had not examined Candidates for the British Museum on 'several' previous occasions, but only on two."

This, also, is a proper correction; but it must be noted that, as the original statement in the "Memorandum," that Dr. Carpenter had examined Candidates for the British Museum on several occasions, is now acknowledged to be unfounded, the argument based upon it, and upon the assumed satisfaction of the Museum authorities, thus wrongly assumed, been a fact, it might have added weight to Dr. Carpenter's opinion as against that of Professor Owen and Dr. Gray.

"III. The Fourth Report of the Civil Service Commissioners was not presented to Parliament in 1858, but in 1859."

This agrees exactly with what the Principal Librarian said in his note.

"IV. Mr. Butler did not state of Sir W. Temple, but of Dean Swift, that 'he caused a slight rebellion in Ireland.'"

This correction will prove of great use in clearing up some important points in this discussion, and in showing the solid foundation on which the Principal Librarian's observations are based.

In a passage, already quoted, of the letter now under consideration, the Secretary of the Civil Service Commissioners speaks of the mistakes, of which he has assumed the responsibility, as being pointed out by the Principal Librarian, or as having "been discovered on a careful review of all the papers."

The three mistakes first corrected were all pointed out by the Principal Librarian; it must therefore be to the fourth that allusion is made in the passage just quoted. The reason why it was not pointed out by the Principal Librarian is that, not having access to the examination-papers, he could not divine and specify the mistakes made in the extracts from them given in the "Memorandum."

But the Principal Librarian in a note to this very passage of the "Memorandum" has stated that neither the questions nor Mr. Butler's answers are "given either completely or *verbatim*; . . . that what is produced is not 'the whole of the papers; . . . that it would be hardly fair to judge Mr. A. G. Butler without seeing the whole of the questions and answers.'" This note appears to have occasioned the "careful review of all the papers," and to have led to the discovery that the name of Sir W. Temple had been substituted for that of Dean Swift. Who can tell how many such mistakes might be discovered, if the whole of the examination-papers were to be carefully reviewed?

The extracts from the examination-papers of Mr. Butler are given in the "Memorandum" for the purpose of showing his ignorance. One would have thought that, under such circumstances, and in a discussion like the present, the utmost care would have been taken in making those extracts; yet the name of *Temple* is substituted for that of *Swift*, and a youth, whose attention has been chiefly directed to entomology, is held up to derision by the very passage, given as an extract, which is now acknowledged to be a mistake. It seems

seems that it was not of Temple but of Swift that Mr. Butler said that "he caused a slight rebellion in Ireland;" and the Principal Librarian is informed that Mr. Butler had in his mind what he had read of the excitement and frenzy caused in Ireland by Wood's halfpence, when the mischievous Dean of St. Patrick's stirred up the nation with the famous Drapier's Letters. Mr. Butler's statement, therefore, respecting Dean Swift was not so absurd as it appeared to be when represented as made respecting Sir W. Temple.

When we find a gentleman of mature age, of "great experience as an examiner," with all the leisure and tranquillity he could wish in order to avoid mistakes, putting one name in place of another, why should we not make allowance for a young entomologist, under examination, who, in the flurry and excitement of the moment, confuses the names of *Bacon* and *Burke*, and attributes to the former what he has read concerning the writings of the latter on the French Revolution?

To conclude this part of the subject, the Principal Librarian feels bound to represent to the Principal Trustees that he has been informed on good authority, and that he believes, without in the slightest degree mistrusting the good faith of any one, that the extracts given as if from Mr. Butler's examination-papers do not represent his answers correctly. After the mistake committed in putting *Temple* for *Swift*, the Principal Trustees will, it is hoped, insist upon seeing with their own eyes whether there are not in those extracts other inaccuracies, as the Principal Librarian, on the evidence before him, feels justified in believing. The "Memorandum" says that Mr. Butler "confined his information" as to Sir W. Temple to the statement that he "caused a slight rebellion in Ireland." It now appears that this statement was made about Dean Swift;—is it meant that Mr. Butler said nothing else about Swift?

The Civil Service Commissioners having, for their own purposes, and in support of their own view of a case, produced part of a set of examination-papers, and having thus admitted the principle that the production of the papers is of advantage for arriving at the truth, they will not contend that only such portions of papers as they deem it expedient to communicate, and only in such cases as they may think proper, are to be accessible. In no country, and least of all in England, could such a practice be tolerated. The Principal Librarian confidently hopes that the Civil Service Commissioners will make no difficulty in giving free access to all the papers mentioned in his "Notes" on the "Memorandum" as absolutely necessary in order to arrive at a correct conclusion on the topics therein discussed.

In the second of the two letters, viz., that written by *direction* of the Civil Service Commissioners, their Secretary says that "however much the Commissioners may dissent from many of the views and inferences contained in those 'Notes' [viz., the notes to the "Memorandum"], "they have not felt it necessary to direct me to make any specific reply to them." This the Principal Librarian sincerely regrets, as "a specific reply" might have given him an opportunity, which he would have gladly seized, of rectifying the views he has expressed, if wrong, or of explaining whatever might have appeared obscure or doubtful: it would also have tended to render an understanding more easy. No dissent from the Principal Librarian's statements of facts is, however, hinted at.

The letter written by direction of the Civil Service Commissioners begins by acknowledging the Principal Librarian's communication of the 10th ult. requesting, on behalf of the Principal Trustees of the British Museum, the opinion of the Civil Service Commissioners upon a suggestion, made by the Principal Librarian in his report of the 7th of November, that "an officer of the Museum—acquainted with the amount of knowledge in the several subjects of examination required in each case from the candidate to be examined for a vacant place in the Museum"—should 'co-operate or advise in the preparation of the examination-papers for testing that amount of knowledge,' and also should 'assist the Civil Service Commissioners in estimating the fitness of the candidate for the situation to which he has been nominated.' A copy of that report was forwarded, by direction of the Principal Trustees, to the Civil Service Commissioners on the 19th of the same month.

The Secretary of the Civil Service Commission proceeds to say that the Commissioners would have communicated their observations earlier, if they

"had been informed that the Principal Trustees desired to have their opinion on this question, which had previously come before the Commissioners only as a suggestion made by the Principal Librarian to the Principal Trustees, and not formally adopted by them." The suggestion having been sent to the Civil Service Commissioners by direction of the Principal Trustees, was it not to be supposed that such a communication was made for the purpose of eliciting an opinion thereon?

The Civil Service Commissioners, resting their answer on legal grounds, refer to "the Order in Council under which they act," and preface their opinion with the following words:—"By the terms of that Order the Chief Authorities of each Department are required to settle, with the assistance of the Commissioners, the rules applicable to that Department." The Principal Librarian finds the words of the Order in Council to be—"The rules applicable to each Department under each of the above heads should be settled, with the assistance of the Commissioners, according to the discretion of the chief authorities of the Department." The Principal Librarian doubts the correctness of the paraphrase of these words as given in the letter; it seems to him that the words "*according to the discretion*" of the chief authorities, which do not occur in the paraphrase, must have an important meaning. They are not expletives; but of this the Principal Trustees are the best judges.

The letter of the Civil Service Commissioners would show that, by the Order in Council, on them "alone is imposed the duty and responsibility of conducting, independently of the several departments, such examinations as may be necessary." The "Commissioners," as they say, "are fully sensible of the weight of this responsibility, as relating to all subjects of examination; but, as it is clearly imposed upon them by the authority under which they are constituted, they are unable to divest themselves of it, and cannot delegate it, or share it with others." The suggestion made by the Principal Librarian, in his report of the 7th of November, was only to the effect that an Officer of the Museum should co-operate or advise in the preparation of the Examination-papers, and assist the Civil Service Commissioners in estimating the fitness of the Candidates, with the especial proviso, as part of the proposed arrangement, that "the discretion of the Civil Service Commissioners would be left untouched, and their judgment unfettered;" so that the Civil Service Commissioners "would still have the same means of judging, as they now possess in the reports of their Examiners and in their own inspection of the papers." Can it be said that, if such a suggestion were agreed to, the lawful authority of the Civil Service Commissioners would be in the least diminished, or shared by others, or delegated to others?

It was expected that no objection would be made to this suggestion; and in the very letter now under consideration the Civil Service Commissioners declare themselves ready, for certain subjects required for certain departments of the British Museum, to act in conformity with it; but if for some, why not for all?—if the Commissioners feel at liberty to divest themselves of part of their authority in some cases, why not in all?

The question is, then, a question of expediency, not of principle, nor of legality; and it is not to be decided by a reference to the duties imposed on the Commissioners by the Order in Council, but by showing, on good and substantial grounds, that what may be of advantage to the public service in some cases would be injurious to it in others. The Principal Librarian hopes that the Principal Trustees will not entertain the proposal of the Civil Service Commissioners, which would have the effect of introducing into the Museum an invidious distinction between the officers, giving to some the privilege of advising on the fitness of Candidates, and denying it to others.

What is wanted for the good of the Museum is—that no other Gemmer should get a certificate from the Civil Service Commissioners;—that no unfortunate candidate for the place of Attendant should be puzzled with enigmatic questions about men rowing up and down a stream;—that those who have to test and to certify the proficiency of a Candidate in speaking a foreign language, should be able to converse in that language themselves;—that candidates, who have to be examined in several languages, as well as in the literature and history of their own and other countries, should not be required to spend days in showing, either under the ordinary test, "dictation to the ear," or under that

that most extraordinary trial, "dictation to the eye," that they can spell their own language ;—that the statements in the official documents should always be strictly accurate, and not on one occasion declare that a certain person has been examined in Latin and other subjects, and has satisfied the Commissioners, and on a subsequent occasion declare that the same person has been examined in Latin and other subjects, and has failed to satisfy the Commissioners, when, in fact, he has not on the latter occasion been so examined ;—that Examiners should kindly and generously cheer and encourage Candidates in order to ascertain the extent of their practical and useful knowledge, as well as what may be fairly expected of them, and not put embarrassing questions, showing off the Examiner's ingenuity, learning, and wit, rather than the Candidate's ability.

This is what is wanted. It is wanted for the good of the Museum service, and is required in justice to young Candidates, of whom some, as the Principal Librarian has been credibly informed, have been driven to despair of their own powers, and have had their prospects in life blighted, by unmerited failure.

In conclusion, the Principal Librarian begs to say that he might have added to the foregoing statements had he been free from other duties, and had he had access to the records that would prove the cases which he would have brought forward ; but he thinks that he has said enough to show the necessity for inquiry. Should the Principal Trustees wish him to say more in support of his views, he will be prepared to obey their directions.

A. Panizzi.

LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, February 23rd, 1865.

I HAVE the honour to transmit, herewith, to be laid before the Civil Service Commissioners, a copy of a Report, dated the 4th inst., which I have made to the Principal Trustees of the British Museum.

With reference to the request contained in the concluding part of one of your letters of the 25th ult., that I would forward a copy of that letter to all persons to whom the previous documents had been officially transmitted, I beg to acquaint you that copies of both your letters of the 25th of January will be forwarded, privately and confidentially, to the Trustees at large.

The Secretary, Civil Service Commission.

I have, &c.,

A. Panizzi.

(With copy of preceding Report, enclosed.)

LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Sir,

Civil Service Commission,
27th February, 1865.

I AM directed by the Civil Service Commissioners to acknowledge the receipt of your letter of the 23rd instant, and of a copy, transmitted therewith, of a report made by you to the Principal Trustees of the British Museum, and dated the 4th instant.

The Principal Librarian British Museum.

I have, &c.,

T. Walrond.

REPORT to the Principal Trustees from the Principal Librarian.

British Museum, 14th March, 1865.

THE Principal Librarian has the honour to report that there are several places vacant at the British Museum, and that he has been directed by the Standing Committee to apply to the Principal Trustees for appointments to fill them.

Before making the usual official application for these appointments, the Principal Librarian thinks it his duty to state that, in his opinion, it is indispensable that the Principal Trustees should determine, previously to nominating the candidates, what kind of examination they are to undergo. The Principal Librarian need not now dwell upon the reasons which render a change necessary in the system heretofore followed; he thinks that the plan which he had the honour of suggesting to the Principal Trustees in his report of the 7th of November last would be the most effective one which could be adopted; it is that "of having an officer of the Museum—acquainted with the amount of knowledge in the several subjects of examination required in each case from the candidate to be examined for a vacant place in the Museum—to co-operate or advise in the preparation of the examination-papers for testing that amount of knowledge, as well as to assist the Civil Service Commissioners in estimating the fitness of the candidate for the situation to which he has been nominated." By this plan, as the Principal Librarian has already said in the report above quoted, "the discretion of the Civil Service Commissioners would be left untouched and their judgment unfettered . . . they would still have the same means of judging as they now possess in the reports of their examiners, and in their own inspection of the papers."

The Civil Service Commissioners have expressed their readiness to avail themselves of the assistance of officers of the Museum in regard to the examination of candidates on scientific subjects, and they thus admit the principle of the suggestion above quoted;—being once admitted, that principle cannot be confined to scientific subjects only, as if the officers of the Museum were less capable of judging of what is required in the non-scientific departments. The proposed plan must be adopted for all departments or for none; and as the Civil Service Commissioners object to adopt it entirely, the Principal Librarian begs to propose as an alternative, for the consideration of the Principal Trustees, that, for the future, the examinations of candidates for the junior situations in the British Museum be upon the following standards of qualification:—

I.—*For Assistants.*

1. Handwriting and Orthography.
2. Transcribing.
3. Arithmetic, including Vulgar and Decimal Fractions.
4. English Composition.
5. Précis.
6. Geography.
7. British History.
8. Latin, French, or German.

II.—*For Transcribers, or Junior Assistants.*

1. Writing from dictation.
2. Transcribing.
3. Arithmetic, including Vulgar and Decimal Fractions.
4. Précis, or Fair English Composition.
5. Geography, or the elements of Bookkeeping.
6. Translation from one ancient or modern foreign language.

III.—*For Attendants.*

1. Writing from dictation.
2. Elementary Arithmetic.

The limits of age to remain as at present for the several grades.

The standards of qualification now proposed are the same as those fixed for corresponding situations in the Science and Art Department.

It is for the Principal Trustees to make these alterations in the standards of qualification; they have already made others which experience has shown to be necessary.

necessary. For instance, on the 22nd of April, 1861, the Principal Librarian sent by their direction to the Civil Service Commissioners a new schedule of qualifications, modifying in several particulars that sent to the Commissioners in July, 1860; in June, 1861, the limit of age for attendants was extended from thirty-five to forty; and in January, 1863, the limit of age for assistants was extended from twenty-five to thirty. Nor is such a proceeding by any means unusual in the various departments of the public service, as the instances taken from the papers published by the Civil Service Commissioners, and appended hereto, will show (*see page 32*).

The Principal Librarian observes that in the year 1855 the Civil Service Commissioners themselves suggested "that when a candidate has taken a degree
 "at any British University, and thereupon obtained any academical honour in
 "respect of classics, mathematics, or English history, such honour should be con-
 "sidered as sufficient evidence of his natural talent and educational attainment
 "without any further examination on the particular subject."

First Report, &c.,
pp. 60, 61.

The Principal Librarian is of opinion that the principle implied in this suggestion should be extended still further, and that a candidate's fitness for employment at the Museum should be held to be sufficiently proved by the fact of his having been engaged, to the satisfaction of his superiors, in any branch of the public service, whether civil or military, wherein the qualifications required are similar in kind and degree to those required for the post in the Museum for which the candidate applies.

Should the Principal Trustees think fit to adopt any of these suggestions, it is of course to be understood that when the necessary arrangements shall have been made with the Civil Service Commissioners for putting them into practice, the present arrangements for testing the fitness of candidates will be superseded, and that there will be no examinations on promotion.

Whatever may be the standard of qualifications adopted by the Principal Trustees, and whatever the rules by which those qualifications are to be tested, there are certain cardinal points which must never be lost sight of in conducting the examinations.

In the first place, the nature and extent of the knowledge to be tested for offices of the several departments of the Civil Service are to be defined by the Heads of those Departments, and, in the case of the British Museum, by the Principal Trustees. The standard of qualifications, as settled by the Principal Trustees, must, therefore, be strictly adhered to; and any special instructions they may think proper to give as to the greater or less amount of proficiency, required from individual candidates in any particular branch of knowledge, must be carefully and implicitly followed.

In the second place, the standard of qualifications prescribed by the Principal Trustees must not only be strictly adhered to, but the examinations must be confined to a simple test of those qualifications, and must not be allowed to branch out into merely ancillary subjects, or to take the form of puzzling questions. If a candidate be required to know the first four rules of arithmetic, the examiners have no right to endeavour to ascertain whether he is acquainted with the higher rules in that branch of mathematics. If a youth be required to pass an examination in literary history, he is not to have his attention drawn from questions bearing fairly upon the subject by others calculated to perplex even a veteran in literature. This system is said to be adopted in order to give men of superior intelligence and information an opportunity of displaying those qualifications. But the examination-room of the Civil Service Commissioners is not the proper field for such tests or such displays: such objects do not come within the proper scope of the duties of the Civil Service Commissioners. They are deputed to ascertain whether a candidate has received such an amount of instruction, and is possessed of such intellectual gifts as may qualify him to enter upon the duties of the office to which he is to be appointed: whether, in short, he possesses sufficient qualification for his office, not how much he may possess which is more than sufficient.

In conclusion, the Principal Librarian feels assured that the Principal Trustees will agree with Earl Russell, who expressed himself in the following terms in a letter addressed by him to the Civil Service Commissioners on the 3rd of August, 1859:—"The object of the Civil Service Examination is to obtain young men
 "competent to serve the public with intelligence and efficiency. It is not, how-

"ever, an object of public utility to try the nerves of a candidate and give him a puzzle which may bewilder his mental faculties at a trying moment."

The Principal Trustees will, doubtless, see good reason for recalling the attention of the Civil Service Commissioners and their Examiners to maxims which are not only generous and humane but strictly just, and perfectly consistent with the efficient discharge of their important duties.

A. Panizzi.

Appendix (mentioned on page 31.)

THE following are some instances of changes made in the Standards of Qualification for various Departments of the Public Service; many others might be cited.

Second Report, &c., pp. 198-202. In the year 1856 the Commissioners of Woods substituted in the qualifications for junior clerks *a moderate acquaintance with Latin* for a proficiency in that language; afterwards, in the same year, they withdrew from the schedule of subjects "English Composition," "Geography," "An elementary knowledge of the principles of English law," "General principles of Bookkeeping," and for *Translation from French AND Latin* they substituted *Translation from either one or the other of those languages at the option of the candidates*.

Third Report, &c., p. 165. In 1857 *Greek* was dispensed with in the examinations for Clerkships in the Journal Office of the House of Commons. In 1863 *Euclid* was dispensed with for the same Clerkships.

Ninth Report, &c., p. 135. In 1860 *bookkeeping* was substituted for *geography and history* in the examination for Clerkships in the Metropolitan Police Office.

Sixth Report, &c., pp. 180-1. In 1862 Earl Russell substituted various regulations with regard to the nomination, qualification, and examination of Candidates for attachéships in the Diplomatic Service, in place of those previously in force.

Eighth Report, &c., pp. 173-5. In the same year *Latin* and *bookkeeping* were omitted from the examinations for Clerkships in the Inland Revenue.

A. Panizzi.

REPORT to the Principal Trustees from the Principal Librarian.

British Museum, April 3rd, 1865.

THE Principal Librarian has the honour to report that there are several places vacant at the British Museum, and that he has been directed by the Standing Committee to apply to the Principal Trustees for appointments to fill them.

Before making the usual official application for these appointments, the Principal Librarian thinks it his duty to state that in his opinion it is indispensable that the Principal Trustees should determine, previously to nominating the candidates, what kind of examination they are to undergo. The Principal Librarian need not now dwell upon the reasons which render a change necessary in the system heretofore followed; but he begs to propose, for the consideration of the Principal Trustees, that, for the future, the examinations of candidates for the junior situations in the British Museum be upon the following standards of qualification:—

I.—For Assistants.

1. Writing from dictation a good hand.
2. The first four rules of arithmetic.
3. English composition.
4. Précis.
5. Geography.
6. British history.
7. A knowledge of two languages besides English, one of which must be either Greek or Latin.

II.—For Junior Assistants, hitherto called Transcribers.

1. Writing from dictation a good hand.
2. The first four rules of arithmetic.
3. Précis.
4. Translation from one ancient or modern foreign language.

III.—*For Attendants.*

1. Writing from dictation a clear hand.
2. The first two rules of arithmetic.

The limits of age to remain as at present for the several grades.

The standards of qualification now proposed are similar to those fixed for corresponding situations in the Science and Art Department.

Should the Principal Trustees think fit to adopt this suggestion, it is, of course, to be understood that there will be no examinations on the advancement of the junior assistants to the next superior grade.

Whatever may be the standards of qualification adopted by the Principal Trustees, and whatever the rules by which the qualifications are to be tested, there are certain cardinal points which must never be lost sight of in conducting the examinations.

In the first place, the nature and extent of the knowledge to be tested for offices of the several departments of the Civil Service are to be defined by the Heads of those Departments, and in the case of the British Museum by the Principal Trustees. The standards of qualification, as settled by the Principal Trustees, must therefore be strictly adhered to; and any special instructions they may think proper to give as to the greater or less amount of proficiency, required from individual candidates in any particular branch of knowledge, must be carefully and implicitly followed.

In the second place, the standards of qualification prescribed by the Principal Trustees must not only be strictly adhered to, but the examinations must be confined to a simple test of the qualifications, and must not be allowed to branch out into merely ancillary subjects, or to take the form of puzzling questions. If a candidate be required to know the first four rules of arithmetic, the examiners have no right to endeavour to ascertain whether he is acquainted with the higher rules in that branch of mathematics. If a youth be required to pass an examination in British history, he is not to have his attention drawn from questions bearing fairly upon the subject by others calculated to perplex even a veteran in literature. The Civil Service Commissioners are deputed to ascertain whether a candidate has received such an amount of instruction, and has such intellectual gifts as qualify him to enter upon the duties of the office to which he is to be appointed: whether, in short, he possesses sufficient qualification for his office, not how much more he possesses than is sufficient.

A. Panizzi.

LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, 19th April, 1865.

I AM directed by the Principal Trustees to transmit, for the information and guidance of the Civil Service Commissioners, the enclosed schedule of amended standards of qualification for the examination of candidates for junior situations in the British Museum, which schedule the Principal Trustees have seen reason to substitute for that hitherto in force.

I am also to acquaint the Civil Service Commissioners that when the Principal Trustees shall deem it expedient to advance the junior Assistants (hitherto called Transcribers), to the next superior grade, no further examination by the Civil Service Commissioners will be considered necessary, as such advancements will be essentially in the nature of promotions in consequence of proved fitness for the higher post.

I am, &c.,

A. Panizzi.

The Secretary, Civil Service Commission.

BRITISH MUSEUM.

LIMITS of AGE and STANDARDS of QUALIFICATION upon which Candidates for First Appointments to Junior Situations in the British Museum will be required to undergo an Examination before the Civil Service Commissioners, according to the Provisions of Her Majesty's Order in Council of the 21st day of May, 1855.

ASSISTANTS.

Limits of Age—18 to 30 Years.

Qualifications.

1. Writing from dictation a good hand.
2. The first four rules of arithmetic.
3. English composition.
4. Précis.
5. Geography.
6. British history.
7. A knowledge of two languages besides English, one of which must be either Greek or Latin.

JUNIOR ASSISTANTS (hitherto called Transcribers.)

Limits of Age—17 to 25 Years.

Qualifications.

1. Writing from dictation a good hand.
2. The first four rules of arithmetic.
3. Précis.
4. Translation from one ancient or modern foreign language.

ATTENDANTS.

Limits of Age—18 to 40 Years.

Qualifications.

1. Writing from dictation a clear hand.
2. The first two rules of arithmetic.

LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Sir,

Civil Service Commission, 26th April, 1865.

I AM directed by the Civil Service Commissioners to acknowledge the receipt of your letter of the 19th instant, transmitting by desire of the Principal Trustees of the British Museum, a schedule of amended standards of qualification for the examination of candidates for junior situations in that Department, which schedule the Principal Trustees now propose to substitute for that hitherto in force ;

And, in reply, I am to acquaint you that the Commissioners will regulate in accordance with the wishes of the Principal Trustees any examinations which it may be their duty to conduct for the situations in question.

The Principal Librarian, British Museum.

I have, &c.,
T. Walrond.

REPORT to the Principal Trustees from the Principal Librarian.

British Museum, 2nd May, 1865.

THE Principal Librarian has the honour to submit to the Principal Trustees a proof of the Schedule* of Amended Standards of Qualification for the examination of candidates for junior situations in the British Museum, which Schedule he transmitted to the Civil Service Commissioners on the 19th ult. by direction of the Principal Trustees.

In a letter dated the 26th ult., of which the Principal Librarian forwarded a copy to the Principal Trustees on the 27th, the Civil Service Commissioners, after acknowledging the receipt of the schedule above mentioned, state that they will regulate in accordance with the wishes of the Principal Trustees any examinations which it may be their duty to conduct for the situations in question.

The

* See Schedule given above.

The Civil Service Commissioners were informed in the Principal Librarian's letter of the 19th that when the Principal Trustees shall deem it expedient to advance the Junior Assistants, hitherto called Transcribers, to the next superior grade, no further examination by the Civil Service Commissioners will be considered necessary, as such advancements will be essentially in the nature of promotions in consequence of proved fitness for the higher post.

It is upon this latter point that the Principal Librarian has to request the special instructions of the Principal Trustees, and he therefore begs to submit the following particulars: according to a Minute of 11th July, 1857, the power of promotion from one class to another of the same grade rests with the Standing Committee upon reports from the Heads of Departments. For example, Attendants of the third and second classes are promoted to the second and first classes of that grade, and in the grade of Assistants those of the second class are promoted to the lower section of the first class, and those of the lower section of that class are promoted to the upper section of the same by the Standing Committee. But if an Attendant be raised to the grade of Transcriber, or a Transcriber to the grade of Assistant, a new appointment being required, that appointment has been made by the Principal Trustees, after the candidate has been examined by the Civil Service Commissioners.

As no further examination by the Civil Service Commissioners is now considered necessary, the wording of the appointments will have to be adapted to the altered circumstances under which they are to be made.

A. Panizzi.

REPORT to the Principal Trustees from the Principal Librarian.

British Museum, 2nd May, 1865.

THE Principal Librarian has the honour to recommend that Mr. A. G. Butler, now a Transcriber in the department of Zoology, be promoted to the grade of Assistant, and that he be of the second class in that grade.

The Principal Trustees nominated Mr. A. G. Butler to this post in July last year, he having been strongly recommended for it by the Head of the Department of Zoology and by the Superintendent of Natural History, upon proofs of fitness exhibited during the time he had been employed at the Museum. The Civil Service Commissioners, however, subjected this candidate to an examination but ill-calculated, in the opinion of the Officers under whom he is employed, to test the qualifications required, and Mr. Butler did not obtain a certificate. As a further examination by the Civil Service Commissioners is no longer considered necessary in such cases, the Principal Librarian begs to recommend that Mr. A. G. Butler be at once promoted to the higher post for which he has shown his fitness.

A. Panizzi.

REPORT to the General Board of Trustees from the Principal Librarian.

11th May, 1865.

MR. PANIZZI has the honour of laying before the Trustees the following documents,* viz. :—

- XV. A Letter to the Secretary of the Civil Service Commissioners, dated 23rd February, 1865.
- XVI. A Report to the Principal Trustees, dated 14th March, 1865.
- XVII. A Report to the Principal Trustees, dated 3rd April, 1865 (being a modification of the above-mentioned Report of 14th March, 1865).
- XVIII. A Letter to the Secretary of the Civil Service Commissioners, dated 19th April, 1865, with enclosure.
- XIX. A Letter from the Secretary of the Civil Service Commissioners, dated 26th April, 1865.
- XX. A Report to the Principal Trustees, dated 2nd May, 1865; and,
- XXI. Schedule* of amended Standards of Qualification for Candidates for Junior Situations in the British Museum, as settled by the Principal Trustees.

* The documents Nos. XV-XXI are already given under their several dates.

* See p. 34.

These various papers are a continuation of those respecting examinations for the British Museum, which have been already circulated in two parts among the Trustees.

Mr. Panizzi has likewise the honour of laying before the Trustees a form of appointment (No. XXII.) for those junior Assistants (hitherto called Transcribers) whom the Principal Trustees may advance or promote hereafter to be Assistants of a higher grade.

A. Panizzi.

(With documents referred to, and the following Form of Appointment.)

[SETTLED by the Principal Trustees at a Meeting at the House of Lords, on Wednesday, the 10th of May, 1865.]

WE, the Principal Trustees of the British Museum, do hereby advance A. B. C. to the grade of Assistant of the second class in the British Museum; the said A. B. C. having been formerly appointed, and being now in the service of the Trustees, as a Junior Assistant, or Transcriber; and we appoint him to be an Assistant of the second class accordingly. The engagement of the said A. B. C. to cease whenever its determination may be considered requisite for the good of the service.

LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, 30th May, 1865.

I HAVE to acquaint you, for the information of the Civil Service Commissioners, that the Principal Trustees of the British Museum have been pleased to nominate the persons named below to be Attendants in this Museum, viz., Benjamin Charles Branch, Holland House, Kensington; Arthur James Gregory, 14, Curzon-street, Mayfair; George Lipscomb, Lambeth Palace; William Vincent, 101, Upper Ebury-street, Chester-square; W. Reilly, 32, Hunter-street, Brunswick-square; and James H. Weller, 62, High-street, Clapham.

I have to request that the necessary arrangements may be made for the examination of these persons, and at the same time to inform you that J. H. Weller has already been examined for the place of Attendant, as requested in my letter of the 23rd of August last, but failed to satisfy the Civil Service Commissioners.

I am, &c.,

The Secretary, Civil Service Commission.

A. Panizzi.

LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Sir

Civil Service Commission, S.W.,
9th June, 1865.

I AM directed by the Civil Service Commissioners to enclose a Certificate of Qualification for the undermentioned person who has been nominated as attendant.

J. H. Weller.

I have, &c.,

T. Walrond.

The Principal Librarian, British Museum.

WE, the undersigned, Civil Service Commissioners, do hereby certify that *James Harvey Weller* proposed to be appointed to the situation of *Attendant in the British Museum*, has been examined under our directions in *writing from Dictation, and Arithmetic (the first four rules)*, being the subjects in this case prescribed by the chief authorities of the Department; and that we have ascertained that he possesses the requisite knowledge and ability for the proper discharge of his official duties.

WE also hereby certify that we have ascertained,

THAT he is within the limits of age prescribed for admission into the said office;

THAT

THAT he is free from any physical defect or disease which would be likely to interfere with the proper discharge of his duties; and,

THAT his character is such as to qualify him for public employment.

IN WITNESS whereof we have hereto subscribed our names this *Ninth day of June*
One thousand eight hundred and sixty-five.

Date of Birth.—27th August, 1825.

Edwd. Ryan.
Edmund Head.

FORMAL LETTER (in the same terms as that, immediately preceding, of the 9th of June), dated 12th June, 1865, enclosing certificate of qualification for *William Vincent*, as *Attendant*; examined in *writing from dictation, and arithmetic (first four rules)*.

FORMAL LETTER, dated 14th June, 1865, requesting that arrangements may be made for the examination of Mr. *Charles Owen Waterhouse*, nominated to be a *Junior Assistant*.

LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Civil Service Commission, S.W.,
14th June, 1865.

Sir,

WITH reference to the case of Mr. *George Lipscomb*, who has been nominated as attendant in the British Museum, I am directed by the Civil Service Commissioners to acquaint you that they are not satisfied that the Candidate is free from any physical defect or disease which would be likely to interfere with the proper discharge of his duties, and that they are therefore unable to grant him their Certificate of Qualification.

The Principal Librarian, British Museum.

I have, &c.,
T. Walrond.

FORMAL LETTER, dated 15th June, 1865, enclosing certificate of qualification for *William Henry Reilly*, as *Attendant*; examined in *writing from dictation, and the first four rules of arithmetic*.

FORMAL LETTER, dated 19th June, 1865, requesting that arrangements may be made for the examination of *William Neve* and *William Stuart*, nominated to be *Attendants*.

LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Civil Service Commission, S.W.,
26th June, 1865.

Sir,

I AM directed by the Civil Service Commissioners to apprise you, that *Charles Owen Waterhouse*, proposed to be appointed to the junior situation of junior assistant in the British Museum, has been examined under the directions of the Civil Service Commissioners in Writing from Dictation, the first four rules of Arithmetic, Précis, and Translation from French, being the subjects in this case prescribed by the chief Authorities of the Department; and that the result of his examination has not been such as to satisfy the Civil Service Commissioners that he possesses the requisite knowledge and ability for the proper discharge of his official duties.

The Principal Librarian, British Museum.

I have, &c.,
T. Walrond.

FORMAL LETTER, dated 26th June, 1865, enclosing certificate of qualification for *Arthur James Gregory*, as *Attendant*; examined in *writing from dictation*, and the first two rules of arithmetic.

REPORT to the Principal Trustees from the Principal Librarian.

British Museum, 28th June, 1865.

MR. PANIZZI thinks it his duty to call the attention of the Principal Trustees to the following circumstances;—that, in accordance with their instructions, he wrote to the Secretary of the Civil Service Commissioners on the 19th of April last, enclosing, for the information and guidance of the Commissioners, a schedule of amended standards of qualification for the examination of candidates for junior situations in the British Museum, which schedule the Principal Trustees had seen reason to substitute for that previously in force;—that the examination prescribed for Attendants under the new schedule is confined to “writing from dictation a clear hand,” and “the first two rules of Arithmetic”;—that on the 26th of April the Secretary of the Civil Service Commissioners, by direction of the Commissioners, acknowledged the receipt of the above-mentioned communication, and stated that “the Commissioners” would “regulate in accordance with the wishes of the Principal Trustees any examinations which it” might “be their duty to conduct for the situations in question”;—that on the 30th of May six candidates were sent up for examination for attendants’ places (the first nominations subsequent to the amendment of the schedule);—that certificates of the qualification of four of these candidates have, at various times, been received;—that each of the first three of these certificates states that the candidate to whom it relates has been examined in the first four rules of Arithmetic, which is, so far as regards this subject, according to the unamended schedule, whilst the last received certificate states that the candidate therein referred to has been examined in “the first two rules of Arithmetic,” which is according to the amended schedule;—that from inquiries made Mr. Panizzi learns that the four candidates were all examined in the first four rules of Arithmetic, that is to say, up to, and in, compound long division.

The Commissioners have, therefore, in three cases given certificates showing that they have gone beyond what the schedule required of them, and so disregarded the instructions of the Principal Trustees; in the fourth case they have equally exceeded the requirements of the schedule, though they have given a certificate to the effect that they have not overstepped the limits imposed on them.

After all that has recently taken place Mr. Panizzi entreats the Principal Trustees to take such steps as they may deem fit in the matter, for, as the certificates are now given, it is quite impossible to feel any confidence in them, or in the statements they contain.

A. Panizzi.

FORMAL LETTER (in the same terms as that of the 26th of June, p. 37), dated 1st July, 1865, stating that *William Howard Neve*, proposed to be appointed as *Attendant*, had been examined in *writing from dictation*, and the first two rules of arithmetic; but that the result of his examination had not satisfied the Civil Service Commissioners.

FORMAL LETTER, dated 3rd July, 1865, enclosing certificate of qualification for *Benjamin Charles Branch*, as *Attendant*; examined in *writing from dictation*, and the first two rules of arithmetic.

FORMAL LETTER, dated 6th July, 1865, requesting that arrangements may be made for the examination of *James Metcalfe*, nominated to be an *Attendant*.

FORMAL LETTER, dated 7th July, 1865, enclosing certificate of qualification for *William Stuart*, as *Attendant*; examined in *writing from dictation*, and the first two rules of arithmetic.

REPORT to the General Board of Trustees from the Principal Librarian.

British Museum, 7th July, 1865.

MR. PANIZZI has the honour to lay before the Trustees the copy of a report which he has made to the Principal Trustees respecting the examination of candidates for Attendants' places in the British Museum. Mr. Panizzi thinks it his duty to call the attention of the General Meeting to this subject, which does not concern the question of appointments to places, but which is of importance to the Museum as seriously affecting the chances of success or failure on the part of nominated candidates.

(With copy of preceding Report,
dated 28th June, 1865.)

A. Panizzi.

FORMAL LETTER, dated 15th July, 1865, enclosing certificate of qualification for *James John Metcalfe*, as *Attendant*; examined in *writing from dictation*, and *the first two rules of arithmetic*.

FORMAL LETTER, dated 10th August, 1865, requesting that arrangements may be made for the examination of *Charles Henry Peirson*, *Robert Stott*, *James Willson*, and *John William Godfrey*, nominated to be *Attendants*.

FORMAL LETTER, dated 17th August, 1865, stating that *John William Godfrey*, proposed to be appointed as *Attendant*, had been examined in *writing from dictation*, and *arithmetic (first two rules)*; but that the result of his examination had not satisfied the Civil Service Commissioners.

FORMAL LETTER, dated 25th August, 1865, enclosing certificate of qualification for *Charles Henry Peirson*, as *Attendant*; examined in *writing from dictation*, and *arithmetic (first two rules)*.

FORMAL LETTER, dated 28th August, 1865, stating that *Robert Stott*, proposed to be appointed as *Attendant*, had been examined in *writing from dictation*, and *arithmetic (first two rules)*; but that the result of his examination had not satisfied the Civil Service Commissioners.

FORMAL LETTER, dated 29th August, 1865, enclosing certificate of qualification for *James Willson*, as *Attendant*; examined in *writing from dictation*, and *arithmetic (first two rules)*.

FORMAL LETTER, dated 31st August, 1865, requesting that arrangements may be made for the examination of *Henry White*, nominated to be an *Attendant*.

FORMAL LETTER, dated 12th September, 1865, enclosing certificate of qualification for *Henry White*, as *Attendant*; examined in *writing from dictation*, and *arithmetic (first two rules)*.

FORMAL LETTER, dated 16th October, 1865, requesting that arrangements may be made for the examination of *Richard Robinson*, nominated to be an *Attendant*.

FORMAL LETTER, dated 19th October, 1865, requesting that arrangements may be made for the examination of Mr. *Horace Cannon*, nominated to be a *Junior Assistant*, or *Transcriber*.

FORMAL LETTER, dated 13th November, 1865, enclosing certificate of qualification for *Richard Robinson*, as *Attendant*; examined in *writing from dictation*, and *the first two rules of arithmetic*.

FORMAL LETTER, dated 15th November, 1865, stating that *Horace Cannon*, proposed to be appointed as *Junior Assistant*, had been examined in *writing from dictation*,

dictation, the first four rules of arithmetic, précis, and translation from French; but that the result of his examination had not satisfied the Civil Service Commissioners.

FORMAL LETTER, dated 29th November, 1865, requesting that arrangements may be made for the examination of Mr. *Horace B. Woodward*, nominated to be a *Junior Assistant, or Transcriber*.

FORMAL LETTER, dated 29th November, 1865, requesting that arrangements may be made for the examination of *Robert Parker* and *James Harper*, nominated to be *Attendants*.

FORMAL LETTER, dated 4th December, 1865, stating that *Robert Parker*, proposed to be appointed as *Attendant*, had been examined in *writing from dictation, and arithmetic (first two rules)*; but that the result of his examination had not satisfied the Civil Service Commissioners.

FORMAL LETTER, dated 8th December, 1865, stating that *Horace Bolingbroke Woodward*, proposed to be appointed as *Junior Assistant*, had been examined in *writing from dictation, the first four rules of arithmetic, précis, and translation from French*; but that the result of his examination had not satisfied the Civil Service Commissioners.

FORMAL LETTER, dated 12th December, 1865, requesting that arrangements may be made for the examination of *George Byford*, nominated to be an *Attendant*.

FORMAL LETTER, dated 14th December, 1865, enclosing certificate of qualification for *James Freeman Harper*, as *Attendant*; examined in *writing from dictation, and the two first rules of arithmetic*.

FORMAL LETTER, dated 22nd December, 1865, enclosing certificate of qualification for *George Bryan Byford*, as *Attendant*; examined in *writing from dictation, and the first two rules of arithmetic*.

FORMAL LETTER, dated 26th December, 1865, requesting that arrangements may be made for the examination of Mr. *Freeman Marius Donoghue*, nominated to be a *Junior Assistant, or Transcriber*.

FORMAL LETTER, dated 28th December, 1865, requesting that arrangements may be made for the examination of *Edward Hunt*, nominated to be an *Attendant*.

FORMAL LETTER, dated 8th January, 1866, enclosing certificate of qualification for *Edward James Hunt*, as *Attendant*; examined in *writing from dictation, and the first two rules of arithmetic*.

FORMAL LETTER, dated 16th January, 1866, stating that *Freeman Marius Donoghue*, proposed to be appointed as *Junior Assistant*, had been examined in *writing from dictation, the first four rules of arithmetic, précis, and translation from French*; but that the result of his examination had not satisfied the Civil Service Commissioners.

LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

(Immediate.)

Sir,

British Museum, 16th January, 1866.

I HAVE to acquaint you, for the information of the Civil Service Commissioners, that the Principal Trustees of the British Museum have been pleased to nominate Mr. Samuel Wayland Kershaw, of 9, Park-terrace, Brixton, to be an Assistant in this institution; and, as Mr. Kershaw will complete the 30th year of his age within a few days from the present date, I request that arrangements may be made for his examination as soon as possible.

The Secretary, Civil Service Commission.

I am, &c.,
A. Panizzi.

FORMAL LETTER, dated 29th January, 1866, stating that *Samuel Wayland Kershaw*, proposed to be appointed as *Assistant*, had been examined in *writing from dictation, the first four rules of arithmetic, English composition, précis, geography, British history, English, Latin, and French*; but that the result of his examination had not satisfied the Civil Service Commissioners.

EXTRACT from a LETTER from the Keeper of the Department of Printed Books to the Principal Librarian.

Dear Sir,

February 21st, 1866.

THERE are now two vacancies among the Assistants in the Department of Printed Books, caused by the resignation of Mr. Patmore and Mr. Bruce, and I expect that a third will occur very shortly. These vacancies affect the business of the Department most seriously, and there seems to be little prospect of persons nominated to supply them being able to pass through the ordeal of the Civil Service examination.

Under these circumstances I am compelled to submit to you the expediency of promoting two of the Junior Assistants to fill the vacancies at present existing * * * *

Believe me, &c.,

J. Winter Jones.

The Principal Librarian,
British Museum.

REPORT to the Principal Trustees from the Principal Librarian.

British Museum, 22nd February, 1866.

THE Principal Librarian regrets to have to report to the Principal Trustees that the Secretary of the Civil Service Commission has announced to him by letter dated 29th January, that Mr. S. W. Kershaw, recently nominated to be an Assistant in the department of Printed Books, has failed to satisfy the Civil Service Commissioners that he possesses the requisite knowledge and ability for the proper discharge of his official duties.

The Principal Librarian thinks it right to call the attention of the Principal Trustees to the fact that, since the correspondence between the Civil Service Commission and himself, which was commenced by the Secretary of the Commission on the 17th of October, 1864, when he forwarded Mr. W. de G. Birch's certificate of qualification, and in which was very fully discussed the question of the qualifications to be required of Candidates for places in the British Museum, not one gentleman nominated for the place of Assistant, or of Transcriber—now called Junior Assistant—has been able to obtain from the Commissioners a certificate of fitness; though the result of the correspondence before alluded to was a very considerable lowering of the standard of qualifications to be required, and though the Principal Trustees, and the Keeper of the department of Printed Books, acting under their authority, have since nominated for such posts no less than five gentlemen, all of whom there is every reason to believe would have been fully competent to perform the duties required of them, whilst some of them, certainly, were specially qualified for the places they were intended to fill.

The Principal Librarian begs leave to give, for the information of the Principal Trustees, the names of the five gentlemen so nominated and rejected, with a brief sketch of the antecedents and acquirements of some of them.

Mr. Charles O. Waterhouse was nominated in June, 1865, to be a Transcriber, Junior Assistant, in the department of Zoology; Mr. H. Cannon, in October, for a like place in the department of Printed Books; Mr. H. B. Woodward, in November, for a like place in the department of Geology; Mr. F. M. Donoghue, in December, for a like place in the department of Printed Books; and Mr. S. W. Kershaw, in January of this year, for the place of Assistant in the department of Printed Books.

Of Mr. C. O. Waterhouse, Professor Owen, after alluding to the "pressing needs of the Entomology," for which branch of the department Mr. Waterhouse's services were particularly wanted, writes thus;—"I would beg leave to offer testimony to the valuable knowledge, scientific and practical, of Mr. Charles O. Waterhouse in Entomology."

Mr. Woodward, the son of the late Dr. S. P. Woodward, had, previously to his nomination, been for two years an Assistant in the Library and Museum of the Geological Society of London, the Honorary Secretary of which bears testimony to "the efficient manner in which" Mr. Woodward performed his duties. Sir Charles Lyell wrote, on hearing that Mr. Woodward was a candidate, "I am glad to give my testimony in his favour, as one likely to prove useful and as very well prepared by the duties which he has steadily performed in the service" of the Geological Society for undertaking such an office."

Mr. F. M. Donoghue had, in the course of 1865, passed the Oxford Local Examination, and had not only obtained a certificate as A. A., senior class, but also a prize for special merit. Of those then examined with him, about four hundred in number, only sixteen received such prizes; and it is worthy of remark, that the prize given to Mr. Donoghue, though awarded for *general* proficiency, was a copy of the works of *Corneille*, and that *French* was the subject in which he failed to satisfy the Civil Service Commissioners.

Mr. S. W. Kershaw took his degree as B.A. at St. John's College, Cambridge, in 1859; in 1862 he passed a test examination before the Civil Service Commissioners; and since then he has been engaged in tuition, and the prosecution of his own studies with a view to obtaining a place in the British Museum.

The Principal Librarian begs leave to call the particular attention of the Principal Trustees to the following circumstances.

Messrs. Waterhouse and Woodward were recommended by men eminently capable of forming a sound judgment on such a matter, as being peculiarly well qualified for the places for which they were wanted.

Mr. Donoghue was rejected as falling short in that particular subject in which the University of Oxford, by giving him as a prize the works of a *French* author, seems to have shown that it deems him far from deficient.

And Mr. Kershaw's failure was in Latin, which is very remarkable in one who is a graduate of a University, who since leaving college has devoted his time to study and tuition, and who in a test-examination has satisfied the Commissioners themselves in that subject; especially when it is borne in mind that in October, 1864, the Secretary of the Commission wrote that "the Commissioners have . . . believed that they should be carrying out the design of the Trustees, if they applied in the case of all these subjects alike, that standard of competence which, in examinations for other public departments, they are accustomed to apply to subjects forming a test of general education and intelligence." If that standard was considered adequate in 1864—and it has never been urged on behalf of the British Museum that it was not adequate—*à fortiori* it must be sufficiently high now that the standard of qualification for places in the Museum has been so much lowered. The question naturally occurs—how then is it that Mr. Kershaw, who in 1862 satisfied the Civil Service Commissioners in Latin, cannot satisfy them now, after more than three years of further practice and study?

The Principal Librarian may add that all the five gentlemen whose names he has given were well recommended, and that the extracts supplied above are only a very small part of the testimonials which they produced.

Owing to these constant and unexpected rejections, four places still remain vacant, one for an Assistant, and three for Transcribers or Junior Assistants; consequently the work in several departments is falling seriously into arrear. When graduates of Universities fail to satisfy the Commissioners it is difficult indeed to find men to fill the vacancies as they occur. The system of Civil Service examinations as at present conducted certainly works very ill for the Museum; and appears to have done much more harm than good. It failed to keep out a Gemmer, and since the consideration of this failure—to which the Commissioners themselves first called attention—its sole effect has been to perpetuate vacancies.

It only remains for the Principal Librarian to submit to the Principal Trustees that it seems absolutely necessary to find some means for securing more satisfactory results. If the Government will inquire into the matter the Principal Librarian will be prepared to make good all the statements which he has laid before the Principal Trustees.

A. Panizzi.

EXTRACT from a LETTER to His Grace the Archbishop of Canterbury from the Principal Librarian.

My Lord Archbishop,

British Museum, 16th April, 1866.

WITH respect to the Civil Service Examinations for the Museum, I shall do myself the honour of submitting some observations to your Grace in a few days, which I hope will be found to deserve the consideration of the Principal Trustees.

I beg to remain, &c.,

His Grace the Archbishop of Canterbury,
&c., &c., &c.

A. Panizzi.

LETTER to His Grace the Archbishop of Canterbury from the Principal Librarian.

My Lord Archbishop,

British Museum, 26th April, 1866.

ACCORDING to the promise contained in my answer of the 16th inst. to your Grace's letter of the same date, I have now the honour of laying before your Grace some further observations on the examinations of candidates for junior places in the British Museum, as it is most important that steps should be taken without delay for the purpose of ensuring more satisfactory results than those to which I have been obliged to call the attention of your Grace and the other Principal Trustees on various occasions since the month of October, 1864.

I would submit that the Civil Service Commissioners take exclusively upon themselves to pronounce whether a candidate is, or is not, possessed of the requisite knowledge and ability for the proper discharge of his official duties without ascertaining—without, as they at present understand their duties, even being able to ascertain—what the peculiarities of those official duties are. For Latin translation they have given the same passages to a candidate for a transcriber's place, as they have given to a candidate for an assistant's place, though the duties of the two places, and, consequently, the measure of qualification required, are very different. In 1864 a candidate was sent up for examination with a view to his promotion to a higher rank in the department of the Museum in which he had for some time served, for which higher rank his superiors in the department knew and urged that he was well qualified: the Commissioners stated that he had failed to satisfy them in that particular branch of knowledge, his attainments in which were the cause of his having been recommended by his superior officers for promotion. Yet the Commissioners had omitted to inform the gentleman who conducted that part of the examination that the candidate was already in the service of the Trustees, though they had undertaken that—as in every such case the nomination would be intended as a reward for superior efficiency, and would be given on the recommendation of the head of the candidate's department, who would have had many opportunities of judging of his capacity—the test should be less severe than usual, and though they had been informed that this particular candidate was nominated for the higher grade because his officers knew him to be peculiarly well fitted for it.

In June last five candidates for attendants' places were examined in all the first four rules of Arithmetic, though the standards of qualification fixed by the Principal Trustees on the 19th of the previous April—communicated to the Civil Service Commissioners on the same day, and acknowledged by their Secretary on the 26th of the same month—required only the first two rules; three of these candidates received certificates that they had passed in the first four rules of arithmetic, two of them that they had passed in the first two rules. Yet, notwithstanding this diversity in the certificates, all these candidates had been examined in Arithmetic in precisely the same way, and to the same extent. In second examinations, whether for promotion or after rejection, some candidates have been again examined in the subjects wherein they had previously passed, whilst the second examination of others has only comprised the subjects in which they had not previously satisfied the Commissioners; yet the certificates indicate

no such distinction, while in their Fourth Report (page x.), the Commissioners say that in cases of transfer from one junior situation to another they limit the examination "to those subjects only in which he (the candidate) had not been previously examined." The practice in these cases being different, and the certificates not being varied accordingly, how are the certificates to be interpreted? It is impossible to calculate how much injury has been done to the interests of the Museum, to say nothing of individual interests, by such a want of discrimination in the examinations; whilst there is a glaring instance showing that the present practice does not secure the exclusion of incompetent persons. Since October, 1864, several gentlemen, who would unquestionably have become good assistants, and who were certainly possessed of the requisite knowledge and ability for the proper discharge of the official duties of the posts for which they were intended, have failed to satisfy the Civil Service Commissioners, undoubtedly because the Commissioners did not know what those official duties were. It will be sufficient to refer to the cases of Mr. Kershaw and Mr. Donoghue, which I mentioned in my report to the Principal Trustees of the 22nd of February last. The former became a B.A. of Cambridge in 1859, passed a test-examination before the Civil Service Commissioners in 1862, and has since been engaged in tuition; the latter obtained not only a senior class A.A. certificate but also a prize for special merit at the Oxford local examination in 1865. In 1862 it was arranged between the Foreign Office and the Civil Service Commission that candidates for the diplomatic service who should "have passed the first public examination in classics at one of the universities in Great Britain or Ireland," should "be exempted from being examined in Latin." (8th Report, Appendix, page 171). Mr. Kershaw had not merely passed *the first* examination at Cambridge, he had *graduated*; yet he was examined again, and could not satisfy the Commissioners in Latin! Mr. Kershaw's case is one of peculiar hardship, for he is now over the age at which he could be appointed an Assistant.

The primary objects to be attained by these examinations are, in the opinion of the Civil Service Commissioners themselves, "to prove that the candidate" has "received a good education," and "profited by it" (4th Report, page viii.); and to secure the appointment "to junior situations in the Civil Service" of "those who are likely to make the best public servants" (3rd Report, page xxxi.). To secure either of these objects, can it be a good plan to direct a candidate to answer as many of a long string of questions as he possibly can within a given time? I have alluded in former papers to the unsatisfactory nature of some of the questions which have been put, some of them mere puzzles, others respecting historical, biographical, or literary minutiae of no real value, and a knowledge of which is not to be expected in young men from 17 to 20 years of age. A youth is very likely to become alarmed and bewildered by the sight of a multitude of questions, too numerous for him to answer all properly, and many of them such as he at once perceives to be beyond his present ability; he cannot know that some of them are merely intended to enable better read or better prepared candidates to show off a greater extent of learning than is required, and even if he should guess at that, he cannot tell which questions the Commissioners will deem vital, and which ornamental; he becomes daunted and dispirited, and is but too apt to attempt to answer, in one way or another, many or all of the questions; to lose his time in endeavouring to grapple at first with what he sees to be his greatest difficulties, and, in consequence, to have to hurry over those questions which otherwise he could have answered properly; and finally to produce a paper which shows far less knowledge and capacity than he actually possesses, and than would have been educed by a judicious test.

Again, it does not appear reasonable to set before candidates, whose duties require no more of arithmetical ability than will enable them to perform simple operations in the first four rules of arithmetic, enormous columns of closely-printed figures to be cast up in the shortest possible time; this array frightens and bewilders a youth unless he has been specially trained to such exercises; it may be suitable for the examination of a banker's or a merchant's clerk, but is at least useless for any situation in the British Museum. Still more objectionable does it seem that a candidate, who must in the course of his examination write many pages of English, from dictation, in composition, in précis, in translation, &c., should be required to waste his time in attempts to correct a quantity of words mischievously disguised to entrap him into error.

error. If it was right to remove this pitfall from the path of candidates for places in the Foreign Office, why retain it in the way of those for the British Museum?

It is known that several candidates, who obtained certificates for proficiency in conversation in foreign languages, were examined therein by gentlemen who could not speak with them in those languages,—a fact, which, whenever I have mentioned it, has excited laughter and almost incredulity. How far the unsatisfactory results complained of at the British Museum are attributable to these and such like practices it is impossible to say while the examination-papers remain inaccessible. It is surprising that in England, of all places in the world, there should be public functionaries, judges in effect, whose decisions involve the destinies of many individuals, yet who are permitted to withhold, to keep secret from every eye, the grounds of those decisions, and the facts of the cases on which they sit in judgment. This is an assumption of infallibility even as to facts. With reference to several statements made in their name the Commissioners have had to admit inaccuracies that I have pointed out to them respecting alleged facts. For instance, I having stated of two gentlemen that they had been examined for assistants' places, the Commissioners, altering my statement, and ignoring their own records of their own proceedings, described them as transcribers; and it was not until I insisted upon the correctness of my statement that they admitted their error.

Again, the Commissioners wrote that Dr. Carpenter "had on several occasions examined candidates for appointments in the British Museum . . . to the satisfaction as far as is known of the authorities of that department;" and I had to point out to them that only once had the Museum authorities had an opportunity of feeling satisfaction with Dr. Carpenter as an examiner.

In order to justify their rejection of a candidate the Commissioners gave, among other extracts from his examination-papers, the following as one of his answers: "Sir. W. Temple caused a slight rebellion in Ireland." When I complained that the candidate's answers were not given either completely or verbatim, the Commissioners had to search their papers, and they then discovered and acknowledged that they had made a mistake, and that the statement in question had been made, not about Sir W. Temple but, about Dean Swift.

The Commissioners hold a candidate up to ridicule by giving—and carelessly and incorrectly giving—extracts from portions of his examination-papers, whilst they refuse to those who question the propriety of his rejection the opportunity of seeing the whole.

If I have been able to discover such mistakes as those I have given above, made under such circumstances, how many mistakes may it be assumed would be found on a perusal of all the papers?

The Commissioners, having ultroneously given parts of the examination-papers in the case above referred to, thereby adopt the obviously just principle of producing evidence in support of their decisions when these are called in question. Can they be allowed to restrict the application of this principle to one sole case, and to limit the production of evidence to that only which is, or which they suppose to be, in their own favour? As this imperfect evidence, which they so readily produced on the supposition that it *was* all in their own favour, was afterwards found *by themselves* to be against them in one important particular, what inference must be drawn if they withhold the rest?

As I am virtually defunct as Principal Librarian, and hope to be relieved from the duties of the office very shortly, I have no interest in the matter beyond that of desiring to promote the prosperity and to maintain the high character of the institution to which I have had the honour to belong for so many years, and which attained that high character by the care taken in the selection of its *employés*, and in ascertaining their fitness, long before the Civil Service Commission was established.

I sincerely hope that under the altered circumstances the Civil Service Commissioners may be more easily induced to produce the papers on which their decisions have been grounded. Whatever my position may be, I shall be ready and willing to assist in any inquiry, public or private, instituted by proper authority. I think that a thorough and searching inquiry is an absolute necessity, and I again beg most respectfully to urge that necessity upon the Principal Trustees.

If your Grace will communicate this letter to the other Principal Trustees, I shall feel thankful.

His Grace the Archbishop of Canterbury,
&c., &c., &c.

I have, &c.,
A. Panizzi.

LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, 11th June, 1866.

I HAVE to acquaint you, for the information of the Civil Service Commissioners, that the under-mentioned gentlemen have been duly nominated for junior situations in the British Museum; namely, Mr. Herbert A. Grueber, of 15, Amersham Park Villas, New Cross, Kent, and Mr. F. E. Lipscomb, of Thames Ditton, Surrey, to be Assistants; and Mr. Henry Lemon, of Vine Cottage, Crawley, Sussex, Mr. Charles O. Waterhouse, of the British Museum, Mr. Horace B. Woodward, of No. 128, St. Paul's Road, Islington, and Mr. Horace Cannon, of No. 2, Brownlow Road, Dalston, to be Junior Assistants, or Transcribers.

I have, therefore, to request that the necessary arrangements may be made for the examination of these gentlemen, and to acquaint you that Messrs. Waterhouse, Woodward, and Cannon have already been once examined by the Civil Service Commissioners for the same places for which they are now nominated.

The Secretary,
Civil Service Commission.

I have, &c.,
A. Panizzi.

FORMAL LETTER, dated 14th June, 1866, requesting that arrangements may be made for the examination of Mr. *James William Ozanne*, nominated to be a *Junior Assistant or Transcriber*.

LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, 18th June, 1866.

I HAVE to acquaint you, for the information of the Civil Service Commissioners, that Edwin Byard, of 11, Whetstone Park, Lincoln's Inn Fields; Matthias Baines, whose present address is London House, 22, St. James's Square; and John Newman, at the Athenæum Club, Pall Mall, have been duly nominated to be Attendants in the British Museum: and I am to request that the necessary arrangements may be made for their examination.

The Secretary,
Civil Service Commission.

I have, &c.,
A. Panizzi.

FORMAL LETTER, dated 25th June, 1866, (received on the 27th), stating that *John Newman*, otherwise *Apted*, proposed to be appointed as *Attendant*, had been examined in *writing from dictation and arithmetic (the first two rules)*; but that the result of his examination had not satisfied the Civil Service Commissioners.

Memorandum:
Baines was ex-
amined and failed
in June 1864

FORMAL LETTER, dated 26th June, 1866, stating that *Henry Lemon*, proposed to be appointed as *Junior Assistant*, had been examined in *writing from dictation, elementary arithmetic, précis, and translation from French*; but that the result of his examination had not satisfied the Civil Service Commissioners.

LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, 26th June, 1866.

I AM directed by the Principal Trustees to acquaint you, for the information of the Civil Service Commissioners, that they have recently had under their consideration the qualifications, as settled by my letter to you of the 19th April, 1865, for Assistants in the British Museum, with reference to the appointments which they find it necessary to make, from time to time, of persons possessing a *special* knowledge, whose services are particularly needed in such an institution as the British Museum; and I am to request that in any case where a nomination of this nature is made by the Principal Trustees—the circumstances of which will be communicated to you—the Civil Service Commissioners will be pleased to cause the examination to be conducted with regard to the knowledge in which special proficiency is required, rather than with regard to the general subjects of the qualifications for Assistants.

I am further to request that in these special cases the limit of age may be extended from thirty to thirty-five years, as this increase of the superior limit will enable the Principal Trustees to select more experienced candidates than they otherwise would be able to do.

The Secretary,
Civil Service Commission.

I am, &c.,
A. Panizzi.

FORMAL LETTER, dated 29th June, 1866, stating that *Horace Cannon*, proposed to be appointed as *Junior Assistant*, had been examined in *writing from dictation, elementary arithmetic, précis, and translation from French*; but that the result of his examination had not satisfied the Civil Service Commissioners.

FORMAL LETTER, dated 29th June, 1866, stating that *Horace Bolingbroke Woodward*, proposed to be appointed as *Junior Assistant*, had been examined in *writing from dictation, elementary arithmetic, précis, and translation from French*; but that the result of his examination had not satisfied the Civil Service Commissioners.

FORMAL LETTER, dated 29th June, 1866, enclosing certificate of qualification for *Matthias Baines*, as *Attendant*; examined in *writing from dictation, and arithmetic (the first two rules)*.

LETTER from the Principal Librarian to the Secretary of the Civil Service Commissioners.

Sir,

British Museum, 29th June, 1866.

I AM directed by the Principal Trustees to acquaint you, for the information of the Civil Service Commissioners, that they have been pleased to nominate Dr. Ernst Max Haas, of No 23, Stanhope Street, Gloucester Gate, N.W., to be an Assistant in the British Museum.

As the post which Dr. Haas has been nominated to fill requires a special knowledge of the Sanskrit branch of the Oriental languages, and as there are

but few scholars well versed in that branch, I am to request that his examination may be conducted with reference to my letter to you of the 26th inst.

The Secretary,
Civil Service Commission.

I am, &c.,
A. Panizzi.

FORMAL LETTER, dated 30th June, 1866, enclosing certificate of qualification for *Edwin Byard*, as *Attendant*; examined in *writing from dictation, and arithmetic (the first two rules)*.

LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Civil Service Commission,
30th June, 1866.

Sir,

I AM directed by the Civil Service Commissioners to acknowledge the receipt of your letter of the 26th inst., and, in reply, I am to acquaint you that, in compliance with the wish of the Principal Trustees, the Commissioners will, in the cases to which you refer, regard 35 as the maximum limit of age, and cause the examination of candidates to be conducted with regard to the knowledge in which special proficiency is required rather than with regard to the general subjects of the qualification for Assistants.

I have, &c.,
T. Walrond.

The Principal Librarian
British Museum.

LETTER from the Secretary of the Civil Service Commissioners to the Principal Librarian.

Civil Service Commission Westminster,
June 30th 1866.

Sir,

I AM directed by the Civil Service Commissioners to acquaint you that as they understand it to be the wish of the Principal Trustees of the British Museum that Mr. Newman, in whose recent examination some irregularity occurred, should have a second trial, they have no objection to this course, and will be prepared to re-examine Mr. Newman if you will desire him to attend here for that purpose.

I have, &c.,
T. Walrond.

The Principal Librarian
British Museum.

FORMAL LETTER, dated 2nd July, 1866, requesting that arrangements may be made for the examination of Mr. *Henry Louis Goertz*, nominated to be a *Junior Assistant, or Transcriber*.

FORMAL LETTER, dated 3rd July, 1866, enclosing certificate of qualification for *Herbert Appold Grueber*, as *Assistant*; examined in *writing from dictation, elementary arithmetic, English composition, précis, geography, British history, French translation, Latin translation, and English*; and, at his own request, in *translation from German into English (fair proficiency)*.

FORMAL LETTER, dated 4th July, 1866, enclosing certificate of qualification for *Charles Owen Waterhouse*, as *Junior Assistant*; examined in *writing from dictation, elementary arithmetic, précis, and translation from French*.

REPORT to the Principal Trustees from the Principal Librarian

British Museum, 6th July, 1866.

THE Principal Librarian regrets to have to announce to the Principal Trustees that he has been informed by the Secretary to the Civil Service Commission that three of the Candidates, namely, Mr. Henry Lemon, Mr. Horace Cannon, and Mr. Horace B. Woodward, recently nominated to be Junior Assistants, or Transcribers, in the British Museum, have failed to satisfy the Civil Service Commissioners that they possess the requisite knowledge and ability for the proper discharge of their official duties.

On the 27th ult. the Principal Librarian was informed by the Secretary to the Commission that John Newman, who had been nominated to be an Attendant, had likewise failed to satisfy the Commissioners; but, three days after, the Secretary to the Commission called at the British Museum, and, having had some conversation with the Principal Librarian, wrote him the following letter:—

“ Civil Service Commission Westminster.

“ June 30th 1866.

“ Sir,
“ I AM directed by the Civil Service Commissioners to acquaint you that as they understand it to be the wish of the Principal Trustees of the British Museum that Mr. Newman, in whose recent examination some irregularity occurred, should have a second trial, they have no objection to this course, and will be prepared to re-examine Mr. Newman if you will desire him to attend here for that purpose.

“ I have, &c.,

“ T. Walrond.”

“ The Principal Librarian
“ British Museum.”

In consequence of this letter, Newman has been up for immediate re-examination.

In a letter dated the 8th of July, 1863, respecting the second nomination of an Assistant who had failed, the Secretary of the Commission says:—

“ I am to acquaint you that the practice of re-nominating unsuccessful candidates within a short time after their failure has been found so inconvenient that most of the chief Departments of State have laid down rules against it.

“ Accordingly, the Lords of the Treasury have fixed three months as the shortest period after which they will grant a second nomination; and in the Admiralty and War Office an interval of six months is required.

“ While inviting your attention to this point, I am at the same time to state that the Commissioners are prepared if it is desired, to issue immediate directions for the examination of Mr. Watkins; although they do not think it probable that he can have made sufficient progress in the last few weeks to make it possible for them to grant his certificate.”

Two of the candidates recently sent up for examination for attendants' places have received certificates of qualification, but the Principal Librarian finds that both of them were examined in the first *four* rules of Arithmetic, though the standards of qualification fixed by the Principal Trustees require examination in only *two* rules, and though the certificates which have been received in their favour state that the examination was in the first *two* rules. Moreover, the irregularity which, according to the letter of the Secretary of the Commission, occurred in Newman's case was his examination in the first *four* rules of Arithmetic instead of in the first *two*. Should he now pass, as the Principal Librarian believes he will, it will be clearly shown either that the reasoning in the Commissioners' letter of the 8th of July, 1863, above quoted, is altogether unsound, or that by their repeated neglect of the instructions of the Principal Trustees (to which the Principal Librarian has called attention in his report of the 28th of June, 1865, and his letter of the 26th of April, 1866) the Commissioners have rejected a man whom they themselves find, on proper examination, to be fit for the place he was intended for.

The Principal Librarian begs to remark that it was not at his suggestion that Newman was either re-nominated or re-examined.

A. Panizzi.

FORMAL LETTER, dated 9th July, 1866, stating that *Frederick Eden Lipscomb*, proposed to be appointed as *Assistant*, had been examined in *writing from dictation, elementary arithmetic, English composition, précis, geography, British history, English, Latin, and French*; but that the result of his examination had not satisfied the Civil Service Commissioners.

FORMAL LETTER, dated 9th July, 1866, enclosing certificate of qualification for *John Newman*, alias *Apted*, as *Attendant*; examined in *writing from dictation, and arithmetic (the first two rules)*.

FORMAL LETTER, dated 20th July, 1866, enclosing certificate of qualification for *Henry Louis Goertz*, as *Junior Assistant*; examined in *writing from dictation, elementary arithmetic, précis, and translation from German*.

FORMAL LETTER, dated 23rd July, 1866, enclosing certificate of qualification for *James William Ozanne* as *Junior Assistant*; examined in *writing from dictation, elementary arithmetic, précis, and translation from French*; and, at his own request, in *translation from Latin into English (creditable proficiency)*; *translation from English into Latin (fair proficiency)*; *translation from Greek into English (fair proficiency)*.

FORMAL LETTER, dated 25th July, 1866, enclosing certificate of qualification for *Dr. Ernst Anton Max Haas*, as *Assistant*; examined in *writing from dictation, elementary arithmetic, English composition, précis, geography, British history, English, Latin, and Sanskrit*; and, at his own request, in *Persian (creditable acquaintance)*.

British Museum,
6th August, 1866.

J. WINTER JONES,
Principal Librarian.

A P P E N D I X.

MEMORIAL addressed to the Trustees of the British Museum, by *Frederic W. Gemmer*,
(Late Assistant in the MSS. Department, British Museum.)

“ Eneḡk’ atuchian kai blabén euschéménós
Tout’ estin andros.” *Menander.*

“ Non licet hominem esse sæpe ita ut volt, si res non sinit.”
Heautontimorumenos.

“ In raschen Jahren geht’s wohl an,
So um und um frei durch die Welt zu streifen
Doch kömmt die böse Zeit heran !
Mit Grausen seh’ ich das von weiten.”
Faust.

“ Comment ! vous ne le savez pas ? mais on vous paye pour le savoir.”
“ On me paye pour ce que je sais ; si c’était pour ce que j’ignore,
Les trésors du royaume ne suffiraient pas !”

“ Ma il mondo cieco e ignorante non prezza
Le sue virtù, com’ io vorrei vedere.”
Morgante Maggiore.

“ Yet all’s not lost.
Oh ! a fair cause stands firm and will abide,
Legions of angels fight upon her side !”
Henry VI.

LONDON :
PRINTED BY J. R. LYNN, 10, CAMBERWELL ROAD, S.
1864.

TO THE TRUSTEES OF THE BRITISH MUSEUM.

“ Semper ego auditor tantum ? nunquamne reponam ?”
JUVENAL.

MANUSCRIPT DEPARTMENT,
BRITISH MUSEUM,
June, 1864.

MY LORDS AND GENTLEMEN,

IN proceeding to lay before your notice the circumstances connected with my recent resignation of the post of Assistant in the Manuscript Department of the British Museum, I beseech your most earnest attention and consideration to the matters about to be discussed, to the end that, should it be deemed impossible or impolitic to interfere in any way in my favour, yet at least such reforms may be introduced as shall render it morally impossible for any one else ever to be so victimised to the defects of a system as I have been. Should I only succeed in the latter attempt, I shall have the satisfaction of having rendered to the heads of Departments of the British Museum, to all future candidates for junior appointments under them, and through these last to the Public at large, an appreciable service which will serve to soften the hardness of my own lot in the tacit acknowledgment of my personal wrongs implied therein.

The cause that led to my resignation was the Head of my Department having expressed his determination to get rid of me on account, he declared, of my work not being up to the standard required by his Department, and of my ignorance of various branches of knowledge which, he alleged, were indispensable for the said work.

That my work was not satisfactory, I most solemnly deny. I also as solemnly deny that a knowledge of those subjects is indispensable to the work. An ignorance of those subjects I acknowledge, but as an acquaintance with them was never asked for, nor indeed contemplated, either by the Trustees or the Civil Service Commissioners, I submit that such a charge

is trumpery. Any one, after carefully ascertaining what another knows, can name an endless number of subjects he does *not* know. The knowledge of the wisest is as trifling compared with his ignorance as zero to infinity.

The question may then present itself: "If your case be so strong, why did you resign?" The answer is, that I received an intimation that, in the event of my case going up before the Trustees on the report of the Keeper of Manuscripts, while I was still in office, I should stand no chance. Another reason is, that one of the Public can protest with a freedom and energy that a subordinate officer cannot employ towards his superior officers without both violating the rules of official etiquette and rendering himself socially odious.

I have been asked if I thought any personal feeling had been brought to bear against me. Although I at first deemed such an idea almost incredible, yet I soon found that, in fact, a most violent enmity was borne me, and no opportunity of indecently exhibiting this "*animus*" was ever lost. I might fill this Memorial with accounts of private interviews, and what passed during them, but, for two reasons, the one is that "the truth is a libel," and the second, that "the full and satisfactory answer to a plain assertion (in cases where no witnesses have been present) is an equally plain denial." But to all my friends and acquaintances, or, if the opportunity of publicly bearing witness thereto be afforded me, I can relate matters which can neither leave any doubt as to the personal malice which has been exhibited towards me, nor of the coarse and virulent way in which it was perpetually shown.

I shall, therefore, confine myself to a reliance upon the merits of the case *per se*, as calling for justice from the Trustees as far as they are officially concerned.

The strength of my case I base upon having passed the examination prescribed for that Department; and I shall maintain that the Trustees are, in every sense, bound to keep any one who fulfils the various conditions laid down by them for the Junior Appointments, more especially as such conditions can be altered by them at pleasure. That, even supposing them to get an incompetent officer, who, notwithstanding, has fulfilled all such conditions, *they* are bound to suffer for the defects and shortcomings of the standard they themselves have set up, and not the innocent subordinate. If a parallel be put in ordinary business life, the justice of what is above maintained will be seen directly. A Railway Company, for instance, is in want of a telegraph clerk; the necessary qualifications are stated, and the successful candidate enters upon his duties: now, suppose, if possible, that this Company had forgotten to require, although it had been in existence many years, any knowledge whatever of telegraphy!—is that Company justified in bringing such pressure to bear upon the successful candidate as to force him to resign? And has the latter no remedy? And yet here is the Keeper of Manuscripts' parallel argument: "You don't know Palæography." "I do not," I reply, "nor is any knowledge of it required of Assistants in this Department, either by the Trustees or the Civil Service Commissioners." "I have nothing to do with that, I require it for the work here."

I shall now proceed to show under what circumstances the subjects for examination were prescribed, *who* prescribed them, and *who* are appointed judges of competence in these subjects; and, finally, that I was duly declared competent by the only persons authorised to judge, in each and every subject prescribed for this particular Department of the British Museum.

This Institution was one of the last Public Offices that succumbed to the Order in Council of May, 1855, relative to the better regulation of the Civil Service by the introduction of the examination system and other means—the object being to secure men competent to fill subordinate posts under Government with efficiency and credit to the service. On the 16th of July, 1857, Mr. Maitland, on the part of the C. S. Commissioners, communicated with the Secretary of the British Museum, enclosing a copy of Her Majesty's said Order in Council of May, 1855, and requesting the Trustees to fix the conditions under which they would dispose of the Junior Appointments in their gift. It was not until the 10th of July, 1860, that the Trustees fixed these conditions. The reason for so long a delay was, doubtless, the great unwillingness of the British Museum to be brought under the examination system; but the futility of resisting the Commissioners, and the benefits of bringing its officers under the provisions of the Superannuation Act, appear to have been decisive. What those subjects are for this Department, I will by and bye show. Mr. Maitland, in his reply on the 13th, conveys the entire approval of the Commissioners of the subjects of examination selected by the Trustees, as well as the other conditions imposed.

Now *here*, I contend, the responsibility of the Trustees to accept and keep any candidates proficient in those subjects, and fulfilling their other conditions, commenced, and endures at the present moment. If otherwise, what is the meaning of all the preceding? Is it a mere farce, as maintained by the Keeper of MSS., and the Under-Keeper and Head Librarian?

Next follows a letter from the Museum with regard to the promotion of Transcribers to Assistants, which any one cognisant of the position of the former in this Department will readily admit to be a farce, and nothing else. On the 22nd of April, 1861, Mr. Panizzi, on behalf of the Trustees, encloses "A printed list of the limits of age and standards of qualification by which the principal Trustees are of opinion the examination of candidates to the various junior situations in the British Museum should be regulated." This may be regarded as a kind of *confirmatio curtæ*, and is amply sufficient to show under what circumstances the subjects for examination were prescribed, *who* prescribed them, and *who* are appointed judges of competence in these subjects: to wit,—that in consequence of a Minute of Council, the Civil Service Commission was instituted by the Country for the purpose of regulating the admission into the Civil Service by ascertaining the competence of candidates for filling Junior Posts under Government,—that the Museum, amongst other Public Offices, eventually came under its control, and,—that the principal Trustees prescribed the subjects for

for examination. This last is a strong point in my favour. It will hardly be credited outside, but it is, nevertheless, a fact, that the Keeper of MSS. not only did not know who prescribed the examination for his own Department (having always thought it was the Commissioners'), but had not even the slightest idea what those subjects were until I enlightened him on both points—after which he became more chary in his condemnation, more especially on the former point. Doubtless he felt it his business, and his alone, to determine what was required of his own workmen—perhaps had had his suggestions as Head of the Department neglected, or never even asked for.

To show that I am competent for the proper discharge of my official duties, I will transcribe the C. S. Commissioners' Certificate of Qualification, a copy of which, signed by the Head Librarian, the Trustees accorded me at my request—merely premising that, if the Commissioners say, in as many words, *I am* duly qualified for the discharge of my official duties, and the Museum authorities say *I am not*, it is a matter that lies between the Commission and the Museum, and which the former may think worthy of further attention. A plain written assertion on the part of one Government Office, made after due consideration, flatly contradicted and thrown back by another, affords a by no means dignified spectacle to the Public, and the latter, at least, may deem it intolerable that their sons should be the victims of such unseemly proceedings. But such is the case—witness my Certificate of Qualification:—

[COPY.]

(N.B.—Impressed Stamp.)

CIVIL SERVICE COMMISSION,
DEAN'S YARD, WESTMINSTER.

We, the undersigned Civil Service Commissioners, do hereby certify that Frederic William Gemmer, proposed to be appointed to the situation of Assistant in the Department of Manuscripts, British Museum, has been examined, under our directions, in Writing from Dictation, Elementary Arithmetic, the Literary and Political History of England, Greece, and Rome, Latin Translation, and French Translation, *being the subjects in this case prescribed by the chief authorities of the Department; and that we have ascertained that he possesses the requisite knowledge and ability for the proper discharge of his official duties.*

We also hereby certify that we have ascertained:—

That he is within the limits of age prescribed for admission into the said office.

That he is free from any physical defects or disease which would be likely to interfere with the proper discharge of his duties; and

That his character is such as to qualify him for public employment.

In witness whereof, we have hereto subscribed our names this eleventh day of March, one thousand eight hundred and sixty-four.

EDWARD RYAN,
EDMUND HEAD.

We further certify that the following is the result of an examination in extra subjects, voluntarily undergone by Mr. Gemmer:—

Arithmetic, including Vulgar and Decimal Fractions	-	-	-	-	-	-	-	-	-	Fair Knowledge.
Algebra, including Quadratic Equations	-	-	-	-	-	-	-	-	-	Fair Proficiency.
French Composition	-	-	-	-	-	-	-	-	-	} Fair Proficiency.
" Conversation	-	-	-	-	-	-	-	-	-	
German Translation	-	-	-	-	-	-	-	-	-	Fair Proficiency.

BRIT. MUS., 13 June, 1864.

EDWARD RYAN.

A true copy.

A. PANIZZI, *Principal Librarian.*

Can anything be plainer than the clause in italics, or more decisive as to competency? And here I may be pardoned calling especial attention to the fact of my having so successfully passed my honorary examination, in every subject that I volunteered. Here, my Lords and Gentlemen, Trustees of the British Museum, here is the evidence that I not only passed satisfactorily the very subjects you yourselves prescribed for my Department, but, in addition, gained honours in sundry other branches of knowledge, not required by you, but evidencing a good education. The Commissioners, in their Reports, say, that the fact of a candidate passing an extra voluntary examination shows a fitness for official rank, and will have due weight in promotion, &c.

And I, your Assistant, officially certified, by the Office instituted for examining Government candidates, to have a competent knowledge of the Histories, Literature, and Languages of Rome and England, the History and Literature of Greece, proficiency in Mathematics, ability to read aloud, translate, compose, and converse in French, and power of reading German—I am to be told that I cannot do the work of the Department satisfactorily!

My examination was not only sneered at, but the genuineness of the certificate signed by the two foregoing Commissioners was openly questioned. "Perhaps the Examiners were asleep," was meanly suggested by the Officer who had, but a short time previously, announced, in glowing terms, to my Patron the success of his nominee. "I confess I don't know what to make of your certificate," said the Keeper of Manuscripts.

Here is the certificate, and, unless the chiefs wish to maintain that it is a gross fabrication of the two Commissioners who signed it, the less they say on that point the better. I, who underwent the examination, can testify that, so far from being easy in its quality, it was, with the exception of the elementary part, as "stiff" an examination as any one could wish. It lasted from 9 a.m. on a Monday till 3 p.m. on the following Tuesday week occupying between 5 and 6 hours daily, so that the duration alone was most trying to the nerves. The immense scope of the papers, also, was, to one only used to College or University Examinations, almost alarming, especially as compared with the time allotted for the manuscript, (three hours for the more important papers). Instead of taking up one or two books in Latin, certain periods in History, and Literature, &c., the field embraced nothing less than the whole of Latin Literature, and the History, a general knowledge of *all* periods connected with

the particular country. Also three general Histories and three Literatures is a "stiff" allowance to get up thoroughly—such an amount of these Subjects not being prescribed for any other Office. Indeed, the standard of examination for the British Museum, as it stands, may defy comparison with any other, as far as I know, while the majority are utterly insignificant by its side. "Outsiders" may think "English" a ridiculously easy subject, but if they tried an examination paper, prepared to test their acquaintance with the works of Angus, Trench, Keane, Latham, &c., might speedily alter their opinions, and learn, as candidates say, to "funk" this subject, which has been so extraordinarily developed lately, more than all the rest of the subjects put together.

To give an idea of the breadth of the questions, the first one in my "History of English Language" paper (a subject by no means to be mistaken for the same subject as the "English Language") is one the answer to which is contained in a small book of 128 pages, by Mr. Keane—*i. e.* it occupies the greater part of that book. *Trace the various changes, modifications, and phases of the English Language from the time of Chaucer to the beginning of the present century?* We were not (I cannot conceive why (it is allowed at all College and University examinations) permitted to keep the printed papers, so that I give the preceeding from memory. The length to which one must proceed, even to sketch an answer to such a question as this, is evident, and perplexing, when followed by some half-dozen others. I was never allowed to know what paper I should have next, although, in other examinations, the order never varies, and is known months before hand; in consequence of which, I might enter muttering to myself some variation of the well known quadratic formula, and be immediately asked my opinion on Henry VII.'s foreign policy. I found out it was very seldom any candidate was "up" for such a long time, and indeed, while I was there, saw many enter upon, and finish their examinations. On one occasion I found some half hundred candidates, I believe for the Post Office :

"I counted them at break of day,
And when the sun set, where were they?"

I never saw them more! They had done their Dictation and Rule of Three, and, as far as their efforts were concerned, the results were respectively settled. I frequently covered twelve or thirteen foolscap pages in the three hours allotted to me for answering an important paper. My subjects were divided into eighteen or twenty parts, each of which, excepting French Conversation, required a distinct paper.

The Keeper of Manuscripts objected to my Latin. My answer is twofold:—1st, I was shown to know exactly as much Latin as is prescribed for the Department, *viz.* : Latin translation, if that be not sufficient, his complaint lies with the Trustees, and *not* with me. 2ndly, A man who can translate at sight any passages, not extraordinarily difficult, placed before him, has no mean knowledge of the language—at any rate, has a knowledge which few University men ever acquire. The Keeper told me "any public school boy could translate at sight, but I could not." My answer to the latter is invariable—the Commissioners find that I *can*. As to the former—a short time ago, it was stated in Parliament, *à propos* to the Public Schools' Commission, that the Dean of Christ Church invariably found, with regard to public school men matriculating, that "the utmost to be expected of them was some knowledge of the particular Latin books they had been recently engaged on, but that, as to putting them on to a passage at sight, it would be simply ridiculous."

Supposing, now, that I cannot *write* Latin, and that it is necessary for the work of the Department that I should be able to do so. My reply is still the same, "I was never required to do so, nor is it prescribed. If Latin Composition is required, it must be *prescribed*. Is not that intelligible?"

If Palæography is wanted, it must be asked for.

If Mediæval Latin would be liked; it must be prescribed.

If Mediæval History is a *sine quâ non*, it must be set down so.

If Heraldry is felt to be indispensable, the demand must be made known.

If Norman French be desirable, by all means let it be incorporated.

If any one would like an Assistant who can write Greek Iambics, let him mention it.

And when all these subjects have been added to the already existing qualifications for Assistants, I, for one, sincerely trust (the salaries and other advantages remaining constant) that the Museum may find no difficulty in getting them.

I will now sketch an outline of my fifteen weeks' official work, for the benefit of those who know nothing of its nature.

The stock-work for beginners in this Department consists of writing a *précis* of ancient Charters (I may here incidentally observe that the whole of the Museum work is *précis* and *nothing else*—in full view of which fact, "*précis*" is not prescribed for a single Department, with the exception of the Secretarial, which has nothing to do with the Museum work proper). These Charters are written on vellum, in Latin, Old English, or Norman French; the *précis* of the former is written in Latin, of the two latter in English. The former vastly preponderate, and range from the time of John to the end of the Stuart dynasty. They generally relate to conveyancings of land, houses, manors, estates held under various tenures, live stock, grantings of patents, royal pardons, heralds' visitations, &c., and after stating the names, titles, and residence of the grantors and grantees, proceed, in the case of land, &c., to lay down the boundaries and position of the estate, the nature of the tenure, the consideration given, particulars as to times of paying rent, &c., and wind up with the names, styles, and residences of the witnesses to the deed. One or more seals are attached by the principal parties in the transaction. The language used is uniformly

uniformly bad, dog-Latin in fact, comparable only to medical Latin; half the words used are never seen by any classical reader, nor, on reference, found in any classical dictionary; the constructions and syntax generally defy all classical rules; the writing is always more or less illegible, being defaced and blurred by age, fire, water, moth, or any of the numerous ills that MSS. suffer from; and, what is worst of all, the writing is not only wretchedly bad, but is so contracted as to make the beginner almost despair of ever being able to decipher it—particularly the names of the witnesses. These contractions *always* take place in the terminations, and frequently also in the body of the word, besides all the monosyllable words, relative pronouns, &c., being so contracted as to have but an uncertain sign to denote them.

Now, when a language is inflectional, when all the differences of time past, present, and future, all the various tones and shades of meaning, are formed only by the addition or modification of the last one or two syllables of a word, and that syllable, or syllables as the case may be, is omitted, there can be no question as to the difficulty of discovering the sense intended. In fact, the problem becomes: Given a set of crude forms (usually in wrong grammatical order) to find such terminations to each as shall form sense—a problem which obviously admits of an infinite number of solutions. It is far worse than reading short-hand, for *there* each dot, curve, or other sign has an appreciable value, but *here* they are nearly always alike. Again, every letter of the alphabet, even of the crude forms, whether capital or small, is made in a way that bears not the remotest resemblance to our modern alphabet: and not only this, but every succeeding period, has a different alphabet and a different mode of contraction; nor can the alphabet be said to be fixed even during a period, for it is either just emerging from the last period of which it bears traces, or just attaining its full development for that particular period, or already showing signs of a coming change. And, finally, not two writings alike can be found of the same period, as each writer had, as now, but more eccentric, their own peculiar hand, that is, their own peculiar way of forming their letters, and used exactly what contractions seemed fit to them—just what the individual writer had been accustomed to.

And now I emphatically declare that, after the first two weeks, the Head-Keeper forbade any of my colleagues to give me the *slightest aid in my work*, or in any way to render me the benefit of their long experience. That I had, consequently, no assistance of any kind from any one; not even was I informed of the common books of reference used by every one in the Department, from the Keeper downwards. That my work was greedily clutched from me before I had time properly to revise it. That it was never corrected, *nor were there any means of improvement allowed me*. Each piece of work was minutely examined, the mistakes scored out above and below, and afterwards jealously guarded as evidence against me.

I may here be asked if I believe this was a system of persecution commenced against me by the Keeper, assented to by the Under-Keeper, and sustained by the Head Librarian, the object being to make me resign? *I do*. And I would attest my conviction of the same on oath, if required.

It soon became compromising to be seen near my table, the creak of a door opening, or the sound of a heavy tread in the distance, sent any one wavering between their sympathy for me and self-interest, either quickly in the opposite direction or caused him to become suddenly absorbed in the nearest book. I was soon apprised that there was a “set” against me in high quarters, was advised not to “give in,” but “fight them out and worst them,” &c.

When I began to get pretty *au fait* at the Charters, they were at once taken from me, and various Latin Manuscripts, of immense difficulty for a beginner, were set before me, passages from which I was to transcribe and translate. Now, the first operation really amounted to making the Latin before translating it: as the writing, contractions, &c., were of the same kind as that of the Charters, but of a higher degree of difficulty; mistakes in the transcription would be repeated with far greater force in the translation, like an error in an early term of involution. The Latin was always mediæval and monastic, and such as a classical scholar would not, without great practice, compass. As samples of mistakes I myself made, I mistook “*desiderii*” and “*originis*” for the genitives of the ordinary Latin substantives: it appeared that they were meant for the genitives of the proper names “Desiderius” and “Origen” (proper names generally being written with small initial letters). It was complained that I knew nothing of mediæval Church History. Of course I do not; I was never asked to know anything of it, or *I should have*. It was complained that, in finding Latin names for any entirely modern town, that I frequently put the wrong terminations; even men’s Christian names I often wrote wrong; that I did not seem accustomed to such words as “*habitat*,” and “*mesuagesium*.” The Keeper told me no such word as the latter existed, and struck it out. I and another Assistant not only showed it him in the original, but five other mistakes that he had slashed out we showed him to be the same in the original Manuscripts. I believe this settled my fate. “*Gualterus*,” “*seisina*,” “*dominus feodi*,” “*quietum clamat*,” “*in escambium*,” are strange phrases. To understand these Charters sufficiently to make a *précis* of them, it was requisite to get up a great deal of Law and Law-Latin, especially terms relating to Conveyancing and their Latin equivalents, *e.g.*—Holdings in Fee Simple, of the Lord of the Manor, by a Knight’s Service, in feoffment, &c., “*manerium*,” “*feoffamentum*,” “*servicium militis*,” “*unum clavum garyophyli*,” “*clerus*,” “*monasterium*,” were the constantly recurring terms of this jargon; and any mistake in such words, however trivial, brought down the wrath of the Keeper in no measured terms.

To be brief, I brought to the work nearly double the amount of knowledge and acquirements the Trustees had any right to expect of me, I laboured assiduously and untiringly both to do credit to myself and my appointment, and to endeavour, by persevering industry, minute punctuality, and uniform good temper under all persecution, to ride out the storm and even satisfy the Head-Keeper.

"Labor omnia vincit
Improbis, et duris urgens in rebus egestas."

Under these circumstances I made, as no one of my colleagues will deny, wonderful progress—a proof of which is the Keeper's taking the Charters from me so soon. The test I have been put to is wholly unprecedented in the Department—an unfair ordeal prescribed by the Head-Keeper, for the purpose of getting up sufficient evidence against me, in case I should resist all pressure. No one in this Department has ever yet been put through a similar test, or indeed any test at all. Charters never yet looked at, and done years ago, exist. Every other Assistant was given every aid and help at the commencement of his arduous duties, not only by his colleagues, but by the Keeper himself. *Précis* of existing Charters I have seen, already looked over, and still faulty, written by a man whose scholarship none would dare to doubt. "*Pro decem solidos*" I found half-a-dozen times written, and only in four instances corrected, besides many childish blunders which no one could be presumed to make from ignorance. The Keeper insisted, however, that I, e.g., wrote "*dicto Agneti*," not from a *lapsus pennæ*, but really and truly believing it to be right. Is it likely that a man knowing the elements of seven languages could do this from ignorance? (I have always been most fond of comparative philology, bearing in mind Göthe's maxim: "*Wer fremde Sprachen nicht kennt, weiss nichts von seiner eigenen*.") How did I pass my Latin examination? I was told in answer to this that "the examination was all humbug, and he, the Keeper, did not care a rap about it; the Commissioners might pass and send him as many men as they chose, and he should send every one packing till he got such men as he chose—they had the power of sending him men, and he had the power of sending them away again." And so it is. And if it is always to be so, allow me to let the public know this, that they may no longer delude themselves with the idea that a nomination and successful examination have anything to do with their sons getting appointments in the British Museum. All the officials loathe the examination system, and this is how they show their contempt for Dean's Yard.

It would, on the other hand, doubtless be shocking to keep on an incompetent official! Nevertheless, an Assistant was kept on *all his life*, although acknowledged by all to be unable to do anything (and there is work in the MSS. Department, usually done by the best men, that any school-boy could do); the Keeper, Under-Keeper, and Assistants put their shoulders to the wheel and pushed him through his work. The Keeper spent no inconsiderable portion of the public time in spelling patiently over the rubbish that was monthly submitted to his inspection; and he was maintained and regularly promoted at the public expense until his death. This was *before* the examination system came into play.

It is also worthy of remark that I am the second Assistant in the MSS. Department that had to resign within the last few months, and there are but nine when the Department is complemented—my predecessor having, according to the current *on dit*, resigned in consequence of ungentlemanly persecution. It may also be observed that the present Head-Keeper, in 1832, did his best to show that a gentleman, who had been complimented by the Speaker of the Commons in the House on his work, a man who had worked for Hansard, catalogued countless volumes of proceedings for the House, and knew thoroughly several languages, was incompetent to do his work! An attempt in which, Sir Henry Ellis being then chief Librarian, he utterly failed in: he was eventually got rid of in some way or other.* However, once one begins to descant on the state of the Department, the living instances of injustice therein, letting alone the dead ones, the petty scandals and feminine bickerings generally encouraged, &c., the theme is inexhaustible, and would astonish the outside world in no mean degree. I suppose, if all the work were raked up, mine would stand out in a favourable light. Perhaps I saw too far behind the scenes. Perhaps I saw what the senior work was, considered the length of time and experience brought to bear on it, and then, comparing it with my own, came to the conclusion that, not having been there as many weeks as the majority had been years, my own was excellent. There was plenty of senior work far easier than mine. Many, indeed most, of the MSS. given me during my ordeal were very hard for men who had been there a dozen years.

Finally, it was *not* Museum work at all: it was given me merely for the purposes of unjust persecution. Yet I bore up with all this, determined not to give the slightest shadow of an excuse for the oppression and injustice daily wrought on me. And even, as I said before, if I could not do the work, it is the fault of the Trustees if they have not prescribed what is necessary for the work, and I again raise my voice for justice, and say I ought not to be made the victim of official negligence.

As the case stands now, a snare is set for the Public and for young men by promising what will not or cannot be performed; and were I unable to find employment, cast out again as I am upon the mercy of the world, and for no fault of mine, having

used

* "Report of the Royal Commission for Inquiry into the State of the British Museum, 1832.

used up the little interest I possessed in getting a nomination for the Museum—were I to fall into absolute want, and be driven to an ignominious course of life for a mere subsistence—where would the responsibility lie? Many have not, I hope, experienced what it is to go through the anxiety of getting an appointment, and then, when they thought themselves established for life, have to go out again on the world. Suppose, to show what harm apparent trifles may do, a man without any friends or relatives, by hook or by crook, obtains a nomination, spends a great deal of a little hoard hardly saved by his father in obtaining instruction for the examination, that he just passes the examination prescribed and nothing more, that on his success being notified he immediately marries (perhaps the result of a long pending engagement on which this appointment depended), takes a small house (*domus et placens uxor*), and furnishes it, and that, at the end of a few months, he had to resign on account either of persecution, or of finding that really the examination alone, as compared with the work, was (as the Keeper says it is) miserably inadequate: he finds himself, and his wife and house suddenly and entirely unprovided for. Who would be responsible for what became of that man?*

I sometimes wonder what *would* have happened, supposing I had only known exactly what is prescribed for this Department! Yet I respectfully submit that the Trustees are morally bound to keep any one who passes their own examination. They have the means of altering it as much as they choose, but they are bound by their own voluntary conditions.

I call upon you, my Lords and Gentlemen, to reform your examination at once, and look to it that no such injustice be done again; and I call upon you to do *me* justice, and reinstate me in this or some other Department. And let it be known *what* the relations between the Museum and the C. S. Commission *are*. Am I to publish that the nominations are a sham—the examination a farce—and the Trustees themselves powerless against their own Officers? Another matter I wish to bring under notice is this:—The Commissioners, in their printed rules, promise *a year* of probation, saying that, *at the end of the first year*, it shall be determined whether the candidate be kept or not. Now, the Keeper's decision in my case was premature—was come to, in fact, in a few days. I have the right to stay till March, 1865. On my appointment, I received a letter from Mr. Panizzi, the Head-Librarian, on the part of the Trustees, saying, "You are provisionally appointed for one year." "Your appointment at the end of the year depending on Sir Frederic Madden's recommendation to that effect, &c." I have the letter now. Then why did I resign? Because the Head Librarian assured me the Trustees *would not keep to their written promise nor printed rules*. I then resigned *under protest*, and acquainted him that I was about to memorialise the Trustees. If the Trustees did not authorise any answer of the kind to be given me, then I am still their Assistant on probation, having resigned on a misrepresentation made in their name.

I proposed to the Head Librarian that I should exchange into the Book Department, as the last comer into that Department coveted my post. His answer, translated into plain English, amounted to, "You see there is such jealousy between each Department and every other, that no Department would take any Assistant from another, or release one of their own in exchange. It is also pretended, that the work in each Department, in the eyes of the Officers of that Department, is higher and more difficult than that of any other." It was doubtless on account of this jealousy that the same examination is prescribed for the Book and Manuscript Departments. The former determining to have as high an examination as the latter, and not being very well able to include such subjects as Palæography in *their* examination, so the MSS. Department was to be dragged down to the Library level. I know what the work in the Book Department is, and can, as can any Assistant, testify to its being of such a simple character that the most ordinarily educated could perform its duties with the greatest ease. The duties of the Secretarial Department are merely ordinary letter-writing, *précis* of the correspondence, and minutes, &c.—in fact, mere clerks' work, which is, however, as well remunerated as the MSS. work. I finally proposed to the Head Librarian that, as I have no wish to starve, I should enter the Secretary's Department; for which purpose I would go out, obtain a fresh nomination, already conditionally promised me, and enter fresh again. He flinched at this, and evaded me by saying my position would be awkward, and so on. However, it's more awkward to starve, so I persisted, when rallying, he told me that, in that event, "the same course would again have to be adopted." "You think I cannot write a letter, sir?" "Well,—I think not!" I need adduce nothing further to show the virulent *animus* demonstrated towards me. The threat of the same, or an ingeniously varied system of persecution was held over me. If the work was found to be too ordinary, extra-ordinary work would be picked out for me with as much care as the Keeper and Under-Keeper had taken in selecting difficult MSS., in hopes of obtaining a like result.

I need scarcely remark, however, that, should I be so fortunate as to be able to win from you,

* No one but he who has had the sad experience knows the difficulty of getting employment, nor the ruin long cessation from work brings with it. I cannot resist quoting a remark from Victor Hugo's *Misérables* on this latter point: "—Il avait discontinué travail, et rien n'est plus dangeux que le travail discontinué; c'est une habitude qui s'en va: habitude facile à quitter, difficile à reprendre . . . et à mesure que le travail diminue, les besoins croissent. Ceci est une loi. . . . Mais l'homme pauvre, généreux et noble, qui ne travaille pas est perdu. Les ressources tarissent, les nécessités surgissent. Pente fût-elle où les plus honnêtes, et les plus fermes sont entraînés comme les plus faibles et les plus vicieux, et qui aboutit à l'un de ces deux trous, le suicide ou le crime!" À force de sortir pour aller songer, il vient un jour où l'on sort pour aller se jeter à l'eau."

you, my Lords and Gentlemen, as some reparation, permission to enter that Department, or resume my position in this one, that such a system would never be repeated, nor have any effect if it were.

I promised the Keeper to study any subjects he chose in my leisure hours, a concession by no means obligatory. I offered to submit to a suspension of my appointment for three or six months while I entered on such a course of study of mediæval subjects as he might suggest. But no, it was not the work, my presence was insufferable to the Keeper. But he told me that, were I as wise as Solomon, or as learned as Erasmus, he would not, if he could help it, have me. He rejected all overtures. "Either you resign, Mr. Gemmer, or I do!" was the favourite argument. Of course the Trustees *cannot*, as he says, question his opinion of the work in his own Department without directly manifesting a want of confidence in a Public Servant of nearly half-a-century's experience in their service. This I perceive; but *I*, who have been most cruelly wronged and treated, both can and do deny it.

In a public paper, a short time ago, complaint was made of an Assistant in a minor but important Department of the British Museum (if I remember rightly, in the *Saturday Review*), stating that he was wholly incompetent, and that the Public suffered from his being there; but the reply to enquiries was, "he passed the Commissioners, and, therefore, it would be unjust to turn him out." It happens that he is a favourite of the presiding Genius of the Museum, and he is there at this moment, and *no power* can get him out! Assuming I am incompetent, *I* inflict no injuries on the Public, nor bring down upon the Trustees the scathing satire of the *Saturday*, or any other public print—but then I am not a favourite of the Principal Librarian.

Why should two Assistants be kept all their lives, acknowledged or proved to be incompetent, and *I*, because it is falsely alleged, have to resign my means of subsistence? (One I have previously referred to as having been the Keeper's favourite.) Why was I put through an ordeal that no one else has ever been put through? Why am I, and the C. S. Commissioners through me, insulted by telling me I can't write a letter? Perhaps this may be sufficient answer to the latter point. Why not say I or the Commissioners forged the Certificate at once? What was the persecution of Millard? and why did the Keeper so persecute him? and what was the nature of the Keeper's cross-examination by the Commission appointed to enquire into the state of the Museum, before which Mr. Millard had the immense advantage of laying his case? What is the case of the Transcribers in this Department? Would the trustees like it to be published?—perhaps they know nothing of it, it may never have oozed out yet.

Let the Chiefs tell the Commissioners boldly they despise the examination system, not resort to the cowardly method of wreaking their vengeance upon the innocent Candidate, because they are afraid to speak out to any one but their subordinates. At present, the contest assumes the phase of a game at battledore and shuttlecock between the Commissioners and the Museum. The Museum opens the game by nominating the Candidate, and he is sent to the Commission for examination, they return him to the Museum, who return him to the world again! Battledore and shuttlecock is a contest interesting enough, no doubt, to the principal parties concerned, but, if as exciting, by no means as pleasant to the shuttlecock, which, at the conclusion of the strife, finds itself, after considerable ill usage, on the ground between the flushed combatants.

On the whole, I am greatly indebted to my colleagues for the kindness and courtesy ever manifested towards me, even during the hardest parts of my trial, for their sympathy with me, and, in the only cases where I exposed my views, complete concurrence therein. I should imagine that, despite what I have before said, there is in no office to be found a coterie of men so distinguished, not only for urbanity and *bonhomie*, but for pure literary attainments of the highest order, and it would have been my constant endeavour to emulate their example, and join to popularity, by continued and well directed study, the intellectual honours which they one and all enjoy.

In conclusion, I shall complete my evidence as to competency and general education by a sketch of past years.

In 1853, at the age of thirteen, I became, as the result of a severe examination in Latin, Greek, English, and Mathematics, head of a school in Warwickshire, and obtained the first prize over companions older than myself. This I have still in my possession. In 1854, I was again head-boy, the set being somewhat changed. But I did not get the prize, on the ground of my having obtained the previous one. I then left school. In 1855, I became a student of University College, London University, and, during my studentship there, attended courses in Latin, Greek (reading several books in each language, and learning to compose in those languages), Pure Mathematics, French, German, Natural Philosophy (Experimental and Mathematical), and Chemistry. In 1857, when seventeen years old, I matriculated at the London University, and was placed in the first class. The subjects were Latin (Livy), and Greek (Xenophon), Arithmetic, Algebra, Euclid, Natural Philosophy, Chemistry (Inorganic), French, English, Roman, and Grecian Histories, with Grammatical Papers in those Languages, and the English Language. During my studentship, I obtained two Certificates of Honour for Mathematics, tolerably high up, Professor De Morgan being Lecturer.

I have read, for my own pleasure, a great deal of Ethics, Logic, and Animal Physiology. Subsequently I went abroad. At Brussels, the principal Foreign School being then without an English Master, I temporarily assumed his duties. I remained there for a year, during which time I entirely took upon myself the education of the English boys, teaching them

Latin

Latin (*inter alia*, we read the *Andria* of Terence), Greek, Mathematics, and English; besides which, I took the Belgian boys occasionally in odd subjects. Illness terminated this engagement, and obliged me to hasten back to London. At this period, I also read with a gentleman preparing for the army. With what success will be seen from the testimonials they were kind enough to furnish me with. The first is from Dr. Vent, who holds a high clerical position in Brussels.

BRUXELLES, le 5 Avril, 1861,
Rue Thérésienne.

Eglise Consistoriale Evangélique.
Je me plais à déclarer par la présente que Monsieur Gemmer a donné à ma plus grande satisfaction pendant six mois, des leçons de Latin, de Grec, d'Histoire et de Mathématiques dans mon établissement. Monsieur Gemmer a su se faire aimé des élèves et leur a fait faire des progrès constatés.

ERNEST VENT, Pasteur.

On becoming convalescent, I had thoughts of entering the Scholastic profession, and this being known in Brussels, procured for me the following testimonial:

BRUXELLES, March 6, 1862.

Mr. Frederic Gemmer having apprized us of his intention of taking pupils, and having expressed a desire that we should furnish him with a testimonial, stating our opinion of his qualifications for the office of tutor. We, the undersigned have much pleasure in saying that an acquaintance with him of several months, has made us believe him to be thoroughly capable of educating on a sound system, and to have a method of imparting instruction such as to render it agreeable to his pupils, and at the same time to insure them rapid and permanent progress.

A fair knowledge of Ancient and Modern History, and of the Classics, render him well adapted to teach these subjects, while his peculiar aptness of taste for Logical and Mathematical Studies would make him a valuable instructor, and one well capable of communicating the same interest which he himself feels in Philosophical Science.

These qualifications, joined to great amiability of temper, gentlemanly manners, and sterling honesty, as well as religious feeling, makes us not to hesitate for a moment in adding our opinion of his worthiness as a teacher.

ERNEST VENT, Pasteur.
JOHN PERKINS, M.D.
N. M. MOORE, J. P.
WILLIAM DRURY, M.A., Chaplain to the British
Embassy, and to the King of the Belgians.
ALLEN T. COOPER, M.A., Scholar of Trinity
College, Cambridge.

Adducing all this, naturally seems very egotistic on my part, but I have no alternative.

My College Tutor supplied me with the following.

60, OAKLEY SQUARE, LONDON, 30th April, 1861.

Mr. F. Gemmer was formerly a pupil of mine during the time of his Studentship at University College. He was also remarkable for clearness and acuteness in the discussion of questions of theory, and for accuracy in calculation.

In my opinion, his knowledge and mental characteristics are such as to make him a thoroughly efficient tutor.

F. Gemmer, Esq.

W. WATSON, B.A., Lond.
Mathematical Master at University College,
First Prizeman in Mathematics.

This completes my case. Can any one after reading these three testimonials, and bearing in mind the fourth lately given by the Commissioners, say with the Librarian that he really believes I know nothing, can do nothing, cannot, perhaps, write a letter. I must be fit for something. Personages far higher in official rank have been accused of incompetence. Suppose every incompetent Official turned out of office! Scholars have frequently made the most childish mistakes. An entire impression has sometimes been cancelled in this Department, owing to a gross grammatical blunder in the Latin of some Officer whose scholarship was indubitable: this, too, after correction of proof, indeed, every copy has had, regardless of expense, to be called in from circulation!

Some years ago a "Life of a Saint" received some rough handling from reviewers on account of the complete innocence of mediæval Latin betrayed by the translator, "*Sepultus est in capella*" was happily rendered:—he was buried in the skin of a she-goat! As for the errors arising from imperfect readings of ancient MSS., they are innumerable. All an Assistant can be expected to do is what every one else in the Department has been allowed the opportunity of doing—by dint of practice and long experience to acquire a general knowledge of the enormous field it is his daily province to explore, and to add thereto a certain *tact* in his investigations which, in the course of time, develops almost into infallible instinct.

I have been assured mine is the best Certificate ever granted to a Museum Officer since the commencement of the Examination system. Next January I am twenty-five, and therefore attain the usual maximum of age for all Government appointments. I have spoken freely, *ex animo*, for I feel my position, as do all my friends, deeply. It is true I am no Oxford or Cambridge man, but if such matters have weight with those who remember the "good old times," I may proudly claim to be the grandson of Bland of Kennilworth, author of the Greek Anthology, one of the greatest scholars of his day, whose friends included such men as Parr the Grecian, Butler, Blomfield, Byron, Hodgson (Provost of Eton), Merivale, Drury, Scott, and Moore, and some of whose pupils have, and still adorn this country.

Trusting, My Lords and Gentlemen, that my painful case may command your favourable attention, and that I may, through you, resume my official career, or otherwise earn my bread.

July, 1864.
2 Brunswick Place, Camberwell. S.

I remain,
Your most obedient Servant,
Frederic W. Gemmer.

REMARKS on a "MEMORIAL ADDRESSED TO THE TRUSTEES OF THE BRITISH MUSEUM BY FREDERIC W. GEMMER."

THE "Memorial" published by Mr. Gemmer renders it necessary to give proof of his utter incompetence for the place which he has wisely resigned. No one has ever accused him of being ignorant of Mediæval Latin, of being incapable of deciphering manuscripts, or of being unable to perform what he never expected to have to perform. The charge was and is, that he is lamentably ignorant of both Latin and French. A person who thinks that "*desideri*" can be the vocative case of "*desiderium*," and that the masculine adjective "*carissime*" can agree with it: who understands of one animal designated as *cautum* or *cauta*, that it is caught: who reads the contraction of *mater*, applied to the Virgin Mary, as *vir*: who, in supplying the end of adjectives writes "*hallivis Dublinensis*," "*litoribus Dublinensis*," "*portu Dublinensis*," and puts *Dublinensi* for the name of the place: who takes the words, "*Majestatis vestræ familiari*," to mean "a fellow servant of His Majesty:" who supposes the "*jours caniculaires*," to mean "canals" by which the plague may be spread: and "*construction des corps de garde*," "*construction of the body guards*:" who interprets the expressions of a writer to his brother at the conclusion of a letter "*qu'on ne peut être plus sensible que je le suis*," "that his nephew is more sensible than he is" . . . a person who commits such blunders must be sent to school and not kept in a public institution. A beginner may not be able to read the word *mater*, and if he leaves a blank space no one will find fault with him; but no beginner of sense will substitute for it, *vir*, and apply this word to the Virgin Mary; if he cannot read the words *mulserint*, *sermone*, *nam*, he will not coin such unmeaning or ludicrous words as *mullerint*, *vermone*, *nasonem*, to fill the place of those which he cannot make out.

These few specimens of Mr. Gemmer's ignorance are so conclusive, that it is superfluous to increase their number, as might be easily done.

Mr. Gemmer's statements are as incorrect as his knowledge of Latin and French is defective. He refers to documents and relates circumstances that never existed but in his own imagination: no notice is therefore taken of them; the more so that, supposing his assertions as truthful as they are the reverse, his unfitness for the office which he resigned is not the less.

Mr. Gemmer complains of having been told that he is not capable of writing a letter; which, however, is perfectly true. Here is a very recent letter from him, which requires no comment:—"I am authorized by his Grace the Archbishop of Canterbury to inquire when my memorial will be considered officially by the Trustees, as His Grace intends being present on the occasion.

"I replied that I imagined it would be at the usual Board Meeting, on the second Saturday in August, but was authorized to obtain the precise date."

He writes to the Speaker as follows:—

"Sir,—As one of the three Principal Trustees of the British Museum, I venture to address you on the subject of my Memorial." A few lines after he says,—"*I beg not only your perusal of the said protest [the word protest never occurred before in the letter, and a memorial is not a protest] but your coincidence with the other Principal Trustees in doing me justice.*" Another sentence in the same letter runs thus:—"To prove ignorance of subjects not prescribed is irrelevant and childish, as any one holding in their hands a certificate of the whole knowledge of any one else can find out what he is ignorant of."

I.

SPECIMENS OF TRANSCRIPTION AND TRANSLATION FROM LATIN MSS.

From the Epistle of Jerome to Paulinus, in a printed edition of the Latin Bible, *circ.* 1475:—

"Taceo de meis similibus, qui si forte ad scripturas sacras post seculares *libras* [litteras] venerint, et *vermone posito* [sermone composito] aures populi *mullerint* [mulserint], quicquid dixerint, id legem Dei putant."

From MS. Reg. 12 F. XV. xiiith century, fol. 95: fairly written, but with many contractions.

Ancilla peperit Dominum, creatura creatorem, filia patrem, filia divinitatis *vir* [mater] erat humanitatis.

From

From three entries in the published Irish Close Rolls, printed with contractions.
Mr. Gemmer reads thus:—

“Rex majori et ballivis *Dublinensis*.
“in portu et litoribus *Dublinensis*.
“in portu *Dublinensis*.”

And he dates the documents from “*Dublinensi*.”

Transcription from MS. Add. 17,336, of the xivth century, fol. 50b; well written.

“De *Aspice*.” [Aspide.]

“*Aspis quorum tam* [quorundam] verborum virtute incantatur, ne veneno noceat, vel ideo, ut dicunt quidam, ut quieti possit capi et auferri de fronte ejus lapis pretiosus, qui in eo naturaliter nascitur. Si [sed] naturaliter cauta est contra incantationem, *nasonem* [nam] aurem terræ affigit, alteram cauda obturat.”

Translation :

“The asp is charmed by virtue of certain words to render his venom innocuous or as some say in order that he may be quietly captured and borne away; on his forehead is a precious stone which is naturally born in it. If it has been caught in its wild state, it plants its nose and ear in the earth, and stops up the other ear with its tail.”

From Jerome's Epistle to Desiderius, in MS. Add. 14,788, of the xiith century; fairly written.

It is headed:—

“Incipit prefatio ieronimi presbyteri ad desiderium episcopum.”

The concluding sentence stands in the MS. as follows:—

“Nunc te deprecor, desiderii karissime, ut quia tantum opus me subire fecisti, et a genesi exordium capere, orationibus iuves, quo possim eodem spiritu quo scripti sunt libri, in latinum eos transferre sermonem.”

It is thus translated by Mr. Gemmer:

“Now I entreat thee, dearest *desire* that since the work you have made me undergo is so great to take the commencement from Genesis, thou shalt live by discourses; and by the Spirit by which I am enabled by the same Spirit by which the books were written, to render them into the Latin tongue.”

II.

ABSTRACTS OF STATE CORRESPONDENCE.

(a) LATIN LETTERS.

From a collection of original letters relating to English negotiations with the Court of Rome. Cottonian MS. Vitellius B. IV. The letters from which the following instances are taken are in Latin.

The first is addressed to Thomas [Wolsey], Cardinal of York, by a Minister of the King of Spain; as is ascertained by the general terms of the despatch, by the place he dates from (Saragossa), and by the title of Catholic King, which he gives to his master.

The writer first states that his previous admiration of the Cardinal's virtues and wisdom had been raised to the highest pitch by information received that he was the originator of a general alliance among the Princes of Christendom.

The Latin original of the passage is as follows:—

“Etsi Reverendissimam Dominationem Vestram maxima . . . ratione prosequutus, ex quo præclaras virtutes suas et ingenii dotes quibus ad tam sublimem . . . autoritatisque gradum conscendit, fama loquente, cognovi, tamen magnus accessit ad pri[orem] observantiam meam cumulus postquam intellexi eam universalis inter Christianos principes [confœde]-rationis autorem et prædicari et esse.”

Mr. Gemmer represents the passage in these words:—

“[The writer] alludes to some one whose extraordinary virtues and intellectual endowments have shone all the more conspicuous from persecution.”

The Spanish Minister goes on to say that he cannot forbear congratulating the Cardinal, by letter, on the glory he has acquired by this measure, and thanking him for having made his sovereign a principal in the confederation.

The Latin runs: “Neque continere me potui quin eidem literis meis grat[ularer] ob factum hoc præclarum ac Deo gratissimum, et veram gloriam quam sibi apud homines per ill[ud] comparavit; neque gratularer solum, sed etiam gratias agerem immortales quod in ea confederatione Serenissimi Regis mei non solum cum ceteris sed etiam præ multis aliis Regibus ac principibus ration[em] habere, eumque velut principalem contractantemque complecti curaverit.”

Mr. Gemmer's interpretation is as follows:—

"He cannot forbear mentioning certain letters of his with regard to this conduct, at once so noble and so pleasing to the Almighty, and the true glory he has acquired among men on account thereof: he is also eternally thankful."

The writer adds that Wolsey has shown in this both his good disposition and his great prudence; seeing that there can be no firmer security for the general peace, nor anything more conducive to the advantage of the subjects of the two sovereigns, than that all should know that they are united by a close alliance and friendship.

In Latin: "*Qua in re simul et [maxi]mam suam erga illum benivolentiam [sic] et egregiam prudentiam luculente demonstravit, pro . . . perspicuens nullum firmitus esse posse dictæ universalis concordiae vinculum * * * nihil denique esse ad serenissimorum regum sui ac nostri, et utriusque subditorum utilitatem, conducibilis, [quam quod] omnibus persuasum existat illos indissolubili amicitia ac fœdere inter se copulatos.*"

Mr. Gemmer entirely overlooks the argument of the importance of the friendship between the Kings of England and Spain, and explains the passage thus:—

"At the same time he has shown clearly by that same benevolence and remarkable prudence that there can be no stronger universal link, and nothing more conducive to the welfare both of kings and their subjects, than alliances based upon enduring friendship."

The writer then offers his services to Wolsey. Mr. Gemmer represents him as offering them to Henry.

The letter is dated at Saragossa [in Latin *Cæsaraugusta*], January 15[19]. Mr. Gemmer states that it is dated from Rome.

The second letter of the series is addressed by Frederick II., Duke of Mantua, to Henry VIII. of England. It is written in a remarkably clear hand.

The writer announces the death of his father, the late duke, after a long illness, and says that by this event he and the whole family of Gonzaga are deprived of their chief honour and splendour.

The words of the original are:—

"*Illustrissimus quidem genitor meus ex diutina ejus egritudine consumptus, divino tandem nutu hodierna die, et status et animæ rebus optime compositis, e vita migravit, quod mihi quantum doloris attulerit Serenissima Majestas vestra facile judicare potest, eo siquidem defuncto, et mihi, et universæ familiæ Gonzaciæ maximum splendorem et decus arreptum fuisse video.*"

Mr. Gemmer omits to state by whom the letter was composed, and says it is addressed to Francis I. of France, instead of Henry VIII. of England. The passage quoted above he interprets in these words:—

"Announces his father's death that day. He expresses his intense grief at seeing the noblest scion of the whole Gonziac (?) family so suddenly snatched away."

The duke concludes by assuring King Henry that, as he has succeeded to his father's dignity, so, by hereditary right, he shall always follow him in his devotion to his Majesty."

The words of the original are:—

"*Et sicuti illi in statu successor effectus sum, ita jure hereditario ipsius vestigia sectando Serenissimæ Majestati Vestræ servire, ac omnibus ejus votis respondere (ut servum decet) semper studebo.*"

Mr. Gemmer's view of the passage is thus expressed:—

"[He] trusts that if at any time he should occupy his position, he will uphold [sic] the family honour in serving His Majesty, and be ever ready, 'as behoves a servant,' at His need."

The third letter is written in a clear, open hand, and is from the Bishop of Worcester (as noted in the margin) to Cardinal Wolsey—as is abundantly shown by the expressions of the writer and the style of address. It is dated from Rome, 29 March, 1519.

Mr. Gemmer makes no effort to ascertain by whom the letter was written. He conjectures that it is addressed to Pope Leo X., and states that it is dated from Florence.

The Bishop begins by referring to his last letters of the 19th ult., in which he had informed the Cardinal that he had received the confirmation of the truce of five years, and that he had made several attempts to obtain from the Pope his confirmation of the general peace, and also a faculty for reforming the clergy.

The Latin original is as follows:—

"*Postremis literis [quas] ad Dominationem Vestram Reverendissimam, xix præteriti dedi, id omne scripsi, quod sub id temporis occurrebat; ut, scilicet, quinquennialium induciarum confirmationem et mandatum acceperam; et quemadmodum cum Sanctissimo Domino nostro fueram, ut universalis pacis confir[mationem], eo quo Dominatio Vestra Reverendissima scripsit modo, haberem; quod Sanctitati suæ pluries [expo]sui; et iddem [sic] feci pro facultate reformandi cleri unâ cum ordinariis lo[corum] obtinenda.*"

This is explained by Mr. Gemmer in the following words:—

"Alludes to his last letters of the 19th ult., and to a proposed delay of five years (quinquennial appointments or installations?) by especial order. That he has been taking steps towards the reformation of the priesthood."

The fourth letter is from Alfonso Trotti to Henry the Eighth, and is dated from Ferrara, 10 April, 1519.

He apologizes for the insignificant character of a present which he offers to the King, pleading that the Deities themselves freely accept even a grain of frankincense or a taper offered in a sincere spirit.

In Latin: "Nam et Cœlites ipsi vel granum thuris et cereum oblatum integro et sincero animo libentissime admittunt."

Mr. Gemmer renders the passage: "For even the Celites themselves most freely accept in single and earnest spirit the grain of frankincense and the waxen sacrifice (offering)."

The writer goes on to say that, in conversation with a certain Gregorio of Bologna, a gentlemen of the King's, they talked on the subject of horses, in which his Majesty—who, as is well known, excels in business both of war and of peace—particularly delights.

In Latin: "Cum forte sermonem haberem cum domino Gregorio Bononiensi Majestatis vestræ familiari, mutuo mihi benevolentiae fœdere conjuncto, et unâ de equis colloqueremur, quibus præcipue Majestas vestra delectatur: quam in bellicis et pacis officiis maxime excellere notissimum est—"

This passage is rendered: "After having a casual conversation with Dominus Gregory of Bologna, a fellow-servant of his Majesty, whose friendship he enjoys, they talked together about horses, which his Majesty took a special interest in. It is well known that they should be useful both for war and peace service."

Trotti then states that he selected a horse, and entrusted it to Gregorio to convey to his Majesty, whom he begs to regard the intention of the giver rather than the value of the gift.

In Latin: "Atque ita ipsi domino Gregorio ipsum ad Majestatem vestram deferendum attribui. Illam autem humillime oratam velim ut non tam munus squod sane pusillum est, quam meæ voluntatis promptitudinem et addictissimam servitutem consideret."

Mr. Gemmer renders the passage: "He accordingly charged Dominus Gregory with taking it down to his Majesty. At the same [time] he wished him to entreat his Majesty not to have so much regard to the present," &c.

Trotti finally mentions having formerly accompanied his Prince, the Duke of Ferrara, into England, and having been with him in the King's presence.

In Latin: "Cum olim Princeps meus Ferrariæ Dux in Angliam se contulisset, et Majestatem vestram reverenter adisset, ego qui tunc una cum eo eram," &c.

According to Mr. Gemmer: "His Prince (chief) at Ferrara too had once, as General in England, reverently waited upon his Majesty. He, who accompanied him——"

The next paper is a portion of a letter, not signed, but probably addressed by the English Ambassador at the Court of Rome to Cardinal Wolsey.

The writer reports the Pope's objection to the employment of a certain agent, who is suspected by the French, and his urgent advice that the King should exert himself to the utmost to procure that the (vacant) Imperial crown should fall to one of the Electors.

In Latin:—"qui nimis notus est, et Gallis valde suspectus, idcirco vellet quod alii hoc fungerentur officio, et si quocunque poterit ipsa non defectura est, cuperetque quod Rex noster secreto aut quoquo modo suæ videretur Majestati manus injiceret, conareturque et remis et velis quantum in ipso est ut, omnino rejectis omnibus aliis, in Electorum aliquem imperium descenderet."

The passage is thus interpreted by Mr. Gemmer:

"The writer states that the reason of his anonymous communication is that he is already too well known to and suspected by the French; that he wishes his King every success for his arms, whether by sea or by land, openly or secretly; that he should bear down upon some kingdom of the Electors.

The succeeding paragraph is imperfectly rendered by Mr. Gemmer, but a rent in the paper has destroyed a portion of the writing.

In the concluding sentence, the writer states that the Pope intends to send brother Nicholas through Hungary into Germany, and begs King Henry to take a similar precaution.

In Latin: "Sed ut res secretior sit, minusque suspecta, vult ut prius præfatus frater in Hungariam divertat, illincque in Alemanniam tendat, ubi diligentissime fungatur officio, quo commissiones ad vota perducatur, et ita Regiam Majestatem rogat ut ipsa etiam pariter velit facere."

"The aforesaid Brother Nicholas will first diverge into Hungary, and thence bend his course into Germany, where he must diligently do his duty, and interrogate the King (Charles V.) concerning his own views on the subject."

(b) FRENCH LETTERS.

From a volume of miscellaneous letters in French, written in the years 1664–1756 Additional MS. 21,386.

The first letter is written by M. de Montpesat, and bears date, Dunquerque, 23 July, 1664.

The writer first acknowledges a letter from his correspondent, and thanks him for his trouble in reading a former letter to the King.

The passage runs as follows:—

"J'ay reçu la lettre que vous m'avez fet l'honneur de m'escire du 17 de ce mois ou je vois le soin particulier que vous avez eu de fere la lecture à sa M[ajesté] de celle," &c.

Mr. Gemmer's explanation is "that the writer *had felt himself obliged* to read M. de Montpesat's last communication to His Majesty."

On the subject of a pesilence at Amsterdam, M. de Montpesat expresses his fears of its spreading during the dog-days, thus:—

—"ce qu'il [*sic*] doit fere craindre que le mal se communiquera dans ces jours caniculeres par toutes ces villes;"—which Mr. Gemmer renders,

"He expresses his fears thereat, lest *by means of the canals* the contagion should spread."

The writer warns his correspondent, in case of receiving letters from M. d'Estrades, to use precautions for disinfecting them by passing them through smoke at the end of a cane, as follows:—

—"je vous supplie de les fere passer au travers d'une cane sur la fumée."

Mr. Gemmer's translation is: "He begs his correspondent to pass to him . . . any letters for him, . . . *such letters being sent open and passed through a cane.*"

The following passage relates to some money brought by a ship from Zealand for one of the bankers of the town, and which had to be disinfected.

—"et l'argent qu'ils aportet [*sic*] pour un de nos banquiers a esté mis dans un chauderon."

Mr. Gemmer translates it, "and *that their money was taken to a banker to be placed in a cauldron.*"

The second paper of the series is a short letter from the Minister, Jean Baptiste Colbert to his cousin, M. Colbert de Terron.

Mr. Gemmer states it to be a "Letter from M. Cobert (*sic*) de Terroy (*sic*) to his cousin."

The third letter is from François (Pallu), Bishop of Heliopolis, dated Paris, 28 Oct., 1680, and relates to religious missions.

The Bishop, praying for God's help, writes,—"*J'espere que N[otre] S[eigneur] nous augmentera la foy et la confiance, a proportion qu'il nous donne sujet et occasion de l'exercer.*"

"He hopes that his Holiness will increase faith and reliance," &c., is Mr. Gemmer's translation.

Letter 4, is a mere note from M. de Louvois to (Colbert) Marquis de Seignelay (Minister of Marine). Mr. Gemmer describes it as a "Letter from M. de Louvois to Mr. de Ponan." The words "M. de Ponant" happen to be written at the top of the page.

The fifth letter is from the Duke of Verneuil, probably to the Minister of Marine, dated the 20th December, 1681.

The Duke reports that he had been required by the Sieur de Vauvré of Toulon to order a levy of sixty sailors in his province for the King's service. That although without instructions from the King, he had not chosen to refuse the levy, but had written to M. de Vauvré to make no further demand for men without sending him precise orders from his Majesty.

The latter part of the communication is thus expressed in the French:—"Je n'ay pas voulu luy refuser quoyque je n'aye point receu d'ordre du Roy . . . Mais je luy ay escrit qu'il ne m'en demandast pas davantage qu'il ne m'envoyast des ordres precis pour cela de sa Majesté."

Mr. Gemmer makes the Duke to say, "He did not like to disoblige M. de Vauvre, although he had received no order from the King; . . . he therefore wrote to him, *saying he could not comply with his request* without precise instructions from His Majesty."

In Letter No. 6, Mr. Gemmer translates the expression "qui est venu icy de votre part," "who had arrived *from his correspondent's brother.*" And, further on, the passage, "Lequel étoit tout à fait ignorant de tout ce que ce lieutenant de l'Amirauté vous a mandé," he renders, "He was perfectly ignorant *of his lieutenant's orders.*"

Letter No. 7, is from (Charles Auguste) Matignon to his brother. It is dated Carenten [Carentan], 11 April, 1686; and relates principally to the business of the Coast-guard service.

In the body of the letter the writer refers to certain orders concerning the erection of guard-houses, using the words:—

—"à l'égard de la construction des corps de garde."

Mr. Gemmer translates them:—

—"concerning the construction *of the body guards.*"

The inhabitants of certain parishes plead exemption from the maintenance of troops, in consideration of their services in guarding the coast.

The passage runs thus:—

. . . quoyque de tout temps elles en ayent esté exemptes en consideration de l'obligation ou elles sont de garder les costes."

The explanation given by Mr. Gemmer is, that "they have been held exempt in consideration *of the obligation the Garde d'Escorte [*sic*] owes to them.*"

In conclusion the writer thanks his brother for his kindness, of which, he assures him, no one can be more sensible than himself.

—"que l'on ne peut estre plus sensible que je le suis."

This passage is translated by Mr. Gemmer:—

—"that *his nephew is more sensible than he is.*"

COPY of COMMUNICATIONS between the Civil Service Commissioners and their Secretary, on the Subject of the EXAMINATION of CANDIDATES for Situations in the BRITISH MUSEUM.

REMARKS by the Secretary to the Civil Service Commission on the "NOTES" which accompanied the Principal Librarian's Letter of December 31, 1864.

NOTE 1.—"Messrs. Taylor and Thompson," &c.

THE office held by these two gentlemen was incorrectly described in the "Memorandum"; but the mis-description is of no greater importance than a mis-spelling of their names would have been: "Assistants in the Principal Librarian's office" being subject to the same rules as "Transcribers" with regard to the point in question, viz., the standard of proficiency in languages.

NOTE 2.—"Before he admits," &c.

To any one who inspects the papers, and sees that each of these two gentlemen not only was asked to translate, but actually did translate three distinct passages from different authors, it may appear strange that they should persist (as it seems to be implied that they do) in a contrary statement. But when it is reflected that the circumstances occurred so far back as May 1861 this is perhaps less strange than that their recollection should have been appealed to as evidence.

NOTE 3.—"All depends," &c.

Of the two passages set to Mr. Gemmer and Mr. Wright, one was taken from Sallust and the other from Cæsar. They are average specimens of the style of those authors. It will probably be the opinion of every experienced examiner that such passages are quite within the reach of a candidate possessing the "fair knowledge" of the language required in the case of Transcribers, and at the same time present difficulty enough to test the somewhat higher acquirements required in the case of Assistants.

It is impossible to admit that "a passage which presents only ordinary difficulty to a Transcriber is no test at all for an Assistant" so long as the regulations are in force which prescribe in the former case "fair knowledge," in the latter case "a knowledge," but *not* a good knowledge.

NOTE 4.—"The qualification," &c.

The Principal Librarian is right in supposing that the several terms which he quotes, "tolerable," "fair," "creditable," &c., are intended to indicate different degrees of proficiency. The different degrees of proficiency which they are intended to indicate correspond to what is believed to be the ordinary signification of the different expressions.

NOTE 5.—"The Principal Librarian had," &c.

When the Civil Service Commissioners grant a certificate wholly or partially on a previous examination, they do not think it necessary to modify the established form of certificate. The candidate *has* been examined under their directions in the several subjects, and this they state. It is difficult to see that in doing so they are guilty of "stating officially what is not strictly correct," or of "using the same form of words to convey different meanings."

NOTE 6.—“When Mr. Wright,” &c.

As the term “doubtful” applied to Mr. Wright’s translation from Latin appears to have been misunderstood, it may be necessary to explain.

It is obvious that wherever candidates are required to come up to a certain standard, there must be cases in which it is “doubtful” whether the standard is reached or not. Such was the case of Mr. Wright, as regards translation from Latin, on his first examination. There was no doubt that some parts of his translation were correct, or that other parts were incorrect. The doubt was whether, weighing the good against the bad, he should be regarded as having failed to show a “fair knowledge.” The Commissioners decided not to regard him as having failed, but they recorded their doubt. His second examination removed this doubt, and convinced them that they could not certify that he possessed a fair knowledge of the language.

In the announcement made to the candidate as to the result of his first examination, the Civil Service Commissioners followed their usual practice, which is to inform rejected candidates of the subjects in which they have failed, cautioning them at the same time not to think that they may safely neglect the others. It will probably be doubted whether this practice could be altered for the better.

NOTE 7.—“It is hardly conceivable,” &c.

The Civil Service Commissioners have never questioned the justice of the Principal Librarian’s opinion as to Mr. Gemmer’s incompetence for the discharge of his duties. Still less have they ever given any countenance to the idea that the possession of their certificate gave him a right to retain an appointment for which he was unfit. On the contrary, they would probably admit that this was a case of the kind referred to in the passage quoted in the Memorandum from their Third Report, where they express a hope that the power of refusing to confirm after probation would be exercised with firmness, “notwithstanding that such refusals might imply errors in their decision.”

But, as stated in the Memorandum, the object of the Commissioners’ letter of 17th October was to clear up a doubt which had arisen in their minds as to the amount of Latin required of Assistants in the departments of printed books and manuscripts. From the “Observations” sent in reply, they gathered that the translation of Latin manuscripts was a part of the duty which Assistants might be called upon to perform.* In this, however, they appear to have been mistaken, for the Principal Librarian states in his “Notes” that “translation is not “part of the regular duty of Assistants”; that it was a test used in Mr. Gemmer’s case for a special purpose.

NOTE 8.—“The Principal Librarian ventures,” &c.

The Principal Librarian is of opinion that “the system of probation is the only “good system for securing efficient public servants.” It may be enough to say that the Government has taken a different view. It is well known that the Order in Council of 21 May 1855, constituting a central and independent board of examiners, was rendered necessary by the proved impossibility of securing the public service against the employment of incompetent persons, under the system characterized by the Principal Librarian as the only good system.

NOTES 9, 11, 12, 13.

In their letter of the 31st July 1860, in reply to one of the 18th July 1860, the Commissioners promised that Transcribers, when promoted to be Assistants, should “not be subjected to so severe a test” as if only then for the first time nominated for employment in the British Museum. In doing so, they conceded as much as they could concede consistently with their duties under the Order in Council. For it is obvious that a door might be opened to great evil, if the “fixed rules” as to the qualifications to be required for any junior situation were to be relaxed in favour of persons who might have made themselves acceptable

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* The words from which they inferred this are, “to do this they must be able to understand and to “translate what is printed or written in those languages.”

to their superiors when employed in a distinct situation of a lower grade. Considering, however, that the qualifications required for the British Museum are in some respects peculiar, they thought themselves at liberty to enter into the arrangement referred to, and to exact in the cases specified only a moderate knowledge of those subjects which are chiefly a test of general education, provided a candidate showed satisfactory proficiency in those subjects on which he would be officially employed; and on this principle they have acted whenever such cases have arisen. (*Vide infra*, p. 70.) But it cannot be supposed that in making this arrangement the Commissioners pledged themselves in such a case to inform their assistant examiners as to the age and antecedents of the candidate, or to instruct them to put questions to him on the work which he had been performing; still less did they promise to grant their certificate to any Transcriber who might be proposed to be promoted, however ignorant he might be, and in the face of a report by a highly competent authority that his answers on the subject with which he was specially required to be conversant were "*thoroughly unsatisfactory*," and that he was "*quite unfit*" for a situation in the department to which he was nominated.

It must be remembered that, as regards the severity of the test to be applied in particular cases, the Civil Service Commissioners are, in fact, their own examiners.

The duty of their assistant examiners is to report to them what amount of proficiency a candidate has shown; it is for themselves to determine whether such amount of proficiency comes up to what is required for the discharge of the official duties which he is intended to perform. With this view they frequently, in cases of doubt, inspect the papers themselves, or confer with the assistant examiners; but Mr. Butler's was not a case in which any doubt was possible. (*Vide infra*, p. 71.)

NOTE 10.—"The Principal Librarian is not aware . . ."

The expression used in the Memorandum "*several* previous occasions," is incorrect; it ought to have been, "*two*" previous occasions. The mistake arose thus:—

It was known that Dr. Carpenter had been employed as assistant examiner on five previous occasions; it was known also that the only office for which the subjects in which Dr. Carpenter has examined are prescribed is the British Museum. It was forgotten at the moment of writing that three of the candidates examined by him had been candidates for honorary certificates, belonging to other departments. But, however inadvertently used, it must be admitted, with regret, that the expression is exaggerated; an exaggeration of the same kind as that into which the Principal Librarian is betrayed when he speaks of "numerous mistakes in matters of fact," having detected two.* The corresponding expression, "Mr. O'Shaughnessy and *others*," is of course likewise incorrect, being the same mistake in another form. It should have been "Mr. O'Shaughnessy and *another*": for it is impossible to admit that because that other gentleman was rejected, the authorities of the British Museum "had no opportunity of expressing either satisfaction or dissatisfaction at the result." But, in truth, the expression used was intended only, as the Principal Librarian may have been aware, to point his attention to the case of Mr. O'Shaughnessy, in which there were some peculiar circumstances. (*Vide infra*, p. 70).

NOTE 14.—"In the Memorandum . . ."

Here it must again be admitted, with regret, that there is a mistake in the Memorandum. It was of Dean Swift, not of Sir W. Temple, that Mr. Butler said "he caused a slight rebellion in Ireland."

How the mistake arose it is difficult to explain to any one who has not the paper before him. The appearance of the words as they stand is such as to lead naturally to the erroneous impression, which, however, is at once dispelled by reading carefully what goes before. It is fair to the assistant examiners to say that they do not appear to have been misled, and that in their Report, and in
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* Yet the statement in the Principal Librarian's Notes introduced by this exaggerated expression is substantially correct: and the same is the case in the Memorandum.

the decision of the Commissioners upon it, this was not reckoned against the candidate. The other answers, which are stated completely, so far as they go, and *verbatim* as given by Mr. Butler, are quite sufficient to show his ignorance of the literary history of England.

NOTE 15.—“As the Principal Librarian suffers,” &c.

The expression used in the Memorandum, namely, that the remarks of the Principal Librarian “offer no new consideration beyond the expression of an “individual opinion,” is a simple statement of fact. The whole subject had been thoroughly discussed and carefully considered. It was believed that, unless some new point were raised, the Commissioners had no more to say than they had already said. Reference was therefore made to the published statements of their views, as representing the best judgment they had been able to form as to the method in which their proceedings should be conducted.

IBID.—“But when in the Secretary’s letter,” &c.

With regard to the letter of October 17, it has been already said that the object of the Commissioners in writing it was to ascertain more precisely, for their own guidance, the amount of proficiency in languages required in the case of Assistants in the departments of manuscripts and printed books. With this view they stated the interpretation which they had hitherto put upon the regulations. It would have been easy for the Principal Librarian to point out, if the fact had been so, that this interpretation was wrong, and thus to show that the Commissioners alone were to blame for any miscarriage. His taking offence at the inquiry appears to indicate a consciousness that it was not groundless.

NOTE 16.—“For the sake of accuracy,” &c.

The Principal Librarian’s remark is correct. The Fourth Report of the Civil Service Commissioners, having reference to the year 1858, was not presented in that year, but in the year following.

NOTE 17.—“If this extraordinary,” &c.

The object, or at least one main object, of an exercise in dictation being to test orthography, this can only be attained if the words that are to be written are presented to the candidate in such a way as not to inform him how they are spelt. For this purpose, if the words are presented to the candidate’s eye they must be more or less mis-spelt; but it does not follow that they should be mispronounced if presented to his ear.

NOTE 18.—“A candidate,” &c.

The experience of this office has shown that candidates are not “puzzled” by the mis-spelt paper; that, on the contrary, the mistakes made in writing a passage of given length from dictation are generally more numerous than the mistakes made in correcting a mis-spelt passage of the same length. (*See* evidence before Committee of House of Commons, on Civil Service appointments, 1860, answer 3667.)

IBID.—“It must have been known tasks.”

True; but they could not know whether he would not do as is often done by cautious candidates, who avoid using any word about the spelling of which they are the least doubtful. In such cases, however much they write, their orthography has been but imperfectly tested.

IBID.—“Why is it dispensed with Foreign Office”?

It was dispensed with, in the case of Foreign Office clerks, in deference to a request of the Secretary of State. There is no record to show why it was dispensed with in the examination of Messrs. Taylor, Coxe, and Thompson for the British Museum; but it is, of course, within the discretion of the Commissioners to vary their practice in this respect as they see occasion.

IBID.—“A passage in Swift’s Journal,” &c.

Swift’s humorous rebuke to Stella for her bad spelling has clearly no bearing on the question of the best method of testing orthography. The other case, if it has any relevance, tends to show that if a person is uncertain in his own mind as to the spelling of words, he will be as much puzzled by a paper correctly spelt as by one that is mis-spelt.

NOTE 19.—“Upon what principle”?

I am unable to see any want of clearness in the statement of the problem quoted, or any difficulty in the problem itself. Its solution involves nothing beyond a very simple sum in subtraction.* But if the moderate amount of intelligence which it requires is not to be exacted from all Attendants in the British Museum, it may at least be possessed by some; and it is the avowed object of the Commissioners to afford an opportunity for the display of superior proficiency where it exists.

IBID.—“Such a problem was given failed.”

Any one who read this and the following passage in the Principal Librarian’s notes would naturally infer that the subject in which the candidate failed was arithmetic. The reverse, however, is the case. He acquitted himself very satisfactorily in arithmetic, but failed in spelling and handwriting.

IBID.—“A similar problem,” &c.

I cannot see that there is any ambiguity, or that more than one answer can properly be given. On the Principal Librarian’s own showing, Dr. Browne gives the correct answer, not as “another method of solving the problem,” but as the correction of an “*erratum*.”

IBID.—“If any of them have not.”

It would have been more strictly correct to say if “any of them have not a plural”; but if this is the most serious offence against “good English” that can be pointed out in the numerous questions which have been published by the Civil Service Commissioners, they will probably be content.

IBID.—“The Principal Librarian will instance the case of Mr. Bruce,” &c.

On this subject a memorandum is appended, drawn up by the assistant examiner who examined Mr. Bruce. It will be seen that on the only matter of which any tangible record remains, namely, Mr. Bruce’s proficiency as shown in *written* translations, a French gentleman and an Italian gentleman agree with the examiner, and justify the admission of the Principal Librarian, that “Mr. Bruce may not be the best judge of the measure of his own abilities.”

Vide infra, p. 71.

In his Report, dated November 7, 1864, the Principal Librarian stated his opinion that the Civil Service examinations do not work well for the British Museum. The justice of this opinion could only be tested by a detailed inquiry into the individual cases. A complete list is therefore appended, showing what nominations have been received; what certificates have been granted; what certificates have been refused; and, in each case, the grounds of refusal.

Vide infra, p. 72.

February 1865.

T. WALROND.

P.S.—As the Principal Librarian has complained in his letter of the 27th January of the introduction of his name in the “Memorandum,” it may be necessary to state, first, that his name was introduced solely for the purpose of avoiding the perpetual recurrence of the expression, “the Principal Librarian”; secondly, that within the experience of this office the introduction of a name under such circumstances is by no means unusual.

* Take $2\frac{1}{2}$ from 7, and $4\frac{1}{2}$ remains; take $2\frac{1}{2}$ from $4\frac{1}{2}$, and 2 remains.

APPENDIX 1.

SUMMARY OF NOMINATIONS RECEIVED, &c.

CLASS I.—ASSISTANTS AND TRANSCRIBERS.

Nominations received	-	-	-	-	-	-	36
Certificates granted	-	-	-	-	-	-	22
" refused on 1 subject	-	-	-	-	-	3	14
" " 2 " "	-	-	-	-	-	4	
" " 3 " "	-	-	-	-	-	5	
" " 4 " "	-	-	-	-	-	1	
" " 6 " "	-	-	-	-	-	1	
							36

CLASS II.—ATTENDANTS.

Nominations received	-	-	-	-	-	-	43
Certificates granted	-	-	-	-	-	-	28
" refused on age	-	-	-	-	-	-	1
" " health	-	-	-	-	-	-	1
" " examination in 1 subject	-	-	-	-	-	6	13
" " " 2 " "	-	-	-	-	-	6	
" " " 3 " "	-	-	-	-	-	1	
							43

APPENDIX 2.

DIFFERENCE OF STANDARDS.

The question is, whether the Commissioners have paid due regard to the difference of the two standards, as regards languages, viz., "a knowledge" and "a fair knowledge."

The facts are as follows:—

I. Cases in which "a knowledge" is prescribed (excluding Mr. Gemmer).

Nominations received	-	-	-	-	-	18
Certificates granted	-	-	-	-	-	10
" refused	-	-	-	-	-	8
						18

Failures due to languages alone, 2.
Lowest mark passed, 60 out of 100.

II. Cases in which "a fair knowledge" is prescribed.

Nominations received	-	-	-	-	-	17
Certificates granted	-	-	-	-	-	11
" refused	-	-	-	-	-	6
						17

Failure due to languages alone, 1. In this case a special record was made, that the candidate's performance "had been measured by a low standard."

Of the 11 who passed, 8 were weaker in one, at least, of the selected languages (some of them very decidedly weaker) than any of those who passed in the other class.

Lowest mark passed, 30 out of 100.

[It should be stated, however, that with regard to two of the weakest there were other reasons for leniency. One was a case of promotion, the other was a case of special arrangement (*see* below).]

APPENDIX 3.

CANDIDATES nominated as "Assistants," after having served as "Transcribers," and liable therefore to be "subjected to a less severe test than usual."

Mr. A. B. (Assistant in the department of printed books) and Mr. C. D.* (Assistant in the department of entomology) passed a satisfactory examination in all subjects, and therefore did not need any relaxation of the standard.

Mr. E. F.

* The competence of this candidate for employment in an entomological department had been openly challenged by a public body. The Commissioners were able to certify his fitness on the independent authority of Dr. Carpenter.

Mr. E. F. (Assistant in the Librarian's office).—Deficient, according to the ordinary standard, both in arithmetic and Latin. Passed (as noted on his papers at the time), "with special reference to the British Museum letter of 18 July 1860."

Mr. G. H. (Assistant in the department of natural history).—So deficient in zoology, and also in the Literary History of England, that it was impossible to pass him, even on the lower standard.

APPENDIX 4.

SPECIAL ARRANGEMENTS MADE IN PARTICULAR CASES.

Mr. J. K. (Assistant in the department of mineralogy).—It was arranged at the request of the authorities of the British Museum that allowance should be made for the fact that this gentleman was a foreigner, educated abroad, who had devoted himself for some years to crystallography, and had not had time to prepare himself in other subjects. By the help of the allowance thus made the candidate was passed.

Mr. L. M. (Transcriber in the department of mineralogy).—It was similarly arranged that a knowledge of the principles of classification and a familiarity with the aspect of minerals should compensate for shortcomings in other subjects. In consequence of the allowance thus made the candidate was passed.

Mr. N. O. (Transcriber).—As this candidate was intended to assist the accountant in the Principal Librarian's office, it was arranged that special attention should be paid to those subjects which would test his fitness for that employment. But he failed so completely in three of the other prescribed subjects that it was thought impossible to grant his certificate.

Mr. P. Q. (Assistant in the Principal Librarian's office).—Special arrangements were made for the examination of this candidate, on the ground that he was intended to act as private secretary to the Principal Librarian, but as he failed in two indispensable subjects, arithmetic and spelling, his certificate was refused.

APPENDIX 5.

MEMORANDUM BY THE ASSISTANT EXAMINER.

(Referred to at p. 69.)

The conversation related by the Principal Librarian, in which the examiner is made to ask the candidate to speak slowly in the German oral examination, is a pure fiction. As fluency and rapidity are so important an element of proficiency in speaking a foreign language, the examiner is confident that he has never desired any candidate to speak more slowly than he showed himself inclined.

Of the truth of the imputation on the examiner's pronunciation of German, (viz., that it was such that "any candidate not possessing an intimate acquaintance with the language" must have found great difficulty in writing from such dictation,) the Commissioners may form some opinion by referring to the papers of the six under-named gentlemen, who seem to be the only candidates he has examined orally in German, except Mr. Bruce. It will be seen that, compared with the compositions of the candidates, the passages they have written from dictation are remarkably free from error.

A. obtained a certificate of fair proficiency in German composition and conversation. His dictation (12½ lines) contains one error.

B. His dictation (17 lines) contains two errors.

C. His composition contained so many mistakes that it was doubted whether he could have a certificate. His dictation (16 lines) only contains two.

D. His dictation contains a good many mistakes; but it will be seen from his translation that he knew very little German. He obtained no certificate.

E. stated, when he gave up his paper, that he was confused when he wrote the first sentence: In the rest of it (10½ lines) he has made two mistakes. He knew so little German, that he obtained no certificate for translation, composition, or conversation.

F. His dictation (21 lines) contains one error.

The Principal Librarian suggests that Mr. Bruce deserved higher certificates than he obtained in French. The following comments on some of Mr. Bruce's papers may throw some light on this question:—

In the first sentence of his translation into French he falls into a most helpless imbroglío of solecisms.

"Mahomet possessed the courage both of thought and action; and although his designs might gradually expand with his success, the first idea which he entertained of his divine mission bears the stamp of an original and superior genius," he translates:—"Mahomed avait le courage de pensée et d'action; et pour tout que ces plans auraient dû croître graduellement avec ses succès, la première idée qu'il concevait tout d'abord d'une mission divine porte les signes d'un génie originel et supérieur."

He shows his knowledge of genders by writing "du race," "un circle (*sic*) limitée."

He uses the imperfect for the perfect, after the fashion of beginners. See "*conçevait*," above. "*Le fils d'Abdallah était élevé.*"

These extracts suffice to show how far Mr. Bruce possesses "an intimate acquaintance with the idioms," of the French language.

Of his oral examination of course no direct record remains; but some light may be thrown on his pronunciation by the following specimens of accentuation taken from his composition paper:—

"Superieur, reproches, reduit, refléchissent, religieuse, retirait, préchait, mêlée, nécessaire, esprit."

By writing "l'honte" for "la honte," he shows that though he may have "spoken French from his childhood," he has been accustomed to violate the aspirates.

Mr. Bruce says, as quoted by the Principal Librarian, that a Frenchman would give a very different account of his knowledge of the French language from that which an Italian could justly give of his acquaintance with the Italian language; and the Principal Librarian suggests that Mr. Bruce should have had a higher certificate for French composition than he obtained for Italian. The Commissioners are now in possession of the reports of an Italian and a French gentleman on Mr. Bruce's compositions in the two languages, and may observe that they do indicate a difference of attainments, but that the report on the Italian is more favourable than the report on the French.

E. POSTE.

APPENDIX 6.

ASSISTANTS AND TRANSCRIBERS BRITISH MUSEUM.

NUMBER.	SITUATION.	Date of Examination.	Result, whether Certificate was granted or refused.	If refused, Subjects of Failure.
No. 1 - - -	Assistant, Department of Antiquities	April 30, 1861 -	Granted.	—
No. 2 - - -	Ditto - - -	Do. - - -	Do.	—
No. 3 - - -	Assistant, Principal Librarian's Office.	Do. - - -	Do.	—
No. 4 - - -	- Ditto - - -	Do. - - -	Do.	—
No. 5 - - -	Transcriber - - -	June 11, 1861 -	Do.*	—
No. 6 - - -	Assistant, Librarian's Office - - -	Feb. 18, 1862 -	Do.	—
No. 7 - - -	Transcriber - - -	April 22, 1862 -	Do.	—
No. 8 - - -	Assistant, Printed Books Department.	May 27, 1862 -	Do.	—
No. 9 - - -	Assistant, Department of MSS. -	Do.	Refused -	Handwriting. Literary and Political History of England. Literary and Political History of Rome. Literary and Political History of Greece. Latin. French.
No. 10 - - -	Transcriber - - -	June 3, 1862 -	Refused -	Orthography. Latin. Greek. English.
No. 11 - - -	Assistant, Printed Books Department.	June 17, 1862 -	Granted.†	—
No. 12 - - -	Transcriber - - -	June 24, 1862 -	Do.‡	—
No. 13 - - -	- Ditto - - -	July 8, 1862 -	Refused -	Latin. French.
No. 14 - - -	Assistant, Department of Zoology -	August 5, 1862 -	Refused -	Orthography. Latin. Natural Sciences (Entomology).
No. 15 - - -	Assistant, Department of Mineralogy.	Do. - - -	Granted.	—
No. 16 - - -	Transcriber, Department of Mineralogy.	August 5, 1862 -	Granted.	—
No. 17 - - -	Assistant, Department of Printed Books.	Dec. 16, 1862 -	Refused -	Arithmetic. Orthography. English.
No. 18 - - -	- Ditto - - -	May 12, 1863 -	Refused§ -	Latin.
No. 19 - - -	Transcriber - - -	Do. - - -	Granted	—
No. 20 - - -	Assistant, Department of Printed Books and MSS.	July 21, 1863 -	Do.	—

* Afterwards granted as Assistant in Department of Zoology.
† Marked proficiency in the prescribed subjects.

‡ Marked proficiency in the prescribed subjects.
§ Refused again in October.

ASSISTANTS AND TRANSCRIBERS, BRITISH MUSEUM—*continued.*

NUMBER.	SITUATION.	Date of Examination.	Result, whether Certificate was granted or refused.	If refused, Subjects of Failure.
No. 21 - - -	Assistant, Department of Printed Books and MSS.	July 14, 1863 -	Refused -	Latin. Literary and Political History of Rome. Literary and Political History of England.
No. 22 - - -	Ditto - - - - -	October 20, 1863	Refused* -	Latin.
No. 23 - - -	Assistant, Department of Zoology -	July 8, 1863 -	Granted.†	—
No. 24 - - -	Transcriber - - - - -	July 14, 1863 -	Granted.‡	—
No. 25 - - -	Ditto - - - - -	Do. - - -	Refused -	Orthography. Latin. French.
No. 26 - - -	Ditto - - - - -	Do. - - -	Granted.	—
No. 27 - - -	Assistant, Department of Printed Books and MSS.	August 11, 1863	Do.	—
No. 28 - - -	Transcriber - - - - -	August 18, 1863	Refused§ -	Arithmetic. French.
No. 29 - - -	Assistant, Department of MSS. -	Feb. 23, 1864 -	Granted.	—
No. 30 - - -	Assistant, Principal Librarian's Office.	Dec. 29, 1863 -	Refused -	Arithmetic. Orthography.
No. 31 - - -	Assistant, Department of Antiquities.	Jan. 19, 1864 -	Granted.	—
No. 32 - - -	Transcriber - - - - -	Jan. 26, 1864 -	Refused -	English. Latin. French.
No. 33 - - -	Ditto - - - - -	March 8, 1864 -	Granted.	—
No. 34 - - -	Assistant, Department of MSS. -	July 26, 1864 -	Refused -	Literary History of England.
No. 35 - - -	Assistant, Department of Natural History.	Do. - - -	Refused¶ -	Natural Sciences (Zoology). Literary History of England.
No. 36 - - -	Assistant, Department of MSS. -	October 4, 1864	Granted.	—

* Refused previously for same appointment.

† Previously granted as Transcriber.

‡ Refused as Assistant in Department of Natural History, 2d August 1864.

§ Refused again in February 1864 for same appointment.

|| Previously refused for same appointment.

¶ Previously granted as Transcriber.

ATTENDANTS, &C., BRITISH MUSEUM.

NUMBER.	SITUATION.	Date of Examination.	Result, whether Certificate was granted or refused.	If refused, Subjects of Failure.
No. 37 - - -	Attendant - - - - -	2 May 1861 -	Refused* -	Arithmetic. Handwriting.
No. 38 - - -	Ditto - - - - -	Do. - - -	Do.† -	Spelling. Handwriting.
No. 39 - - -	Ditto - - - - -	Do. - - -	Granted.	—
No. 40 - - -	Ditto - - - - -	7 May 1861 -	Refused -	Arithmetic. Spelling.
No. 41 - - -	Ditto - - - - -	11 June 1861 -	Do.† -	Arithmetic. Handwriting.
No. 42 - - -	Ditto - - - - -	6 June 1861 -	Granted.	—
No. 43 - - -	Ditto - - - - -	Not examined -	— ‡	—
No. 44 - - -	Ditto - - - - -	25 July 1861 -	Refused -	Arithmetic. Spelling. Handwriting.
No. 45 - - -	Ditto - - - - -	Do. - - -	Granted.§	—
No. 46 - - -	Ditto - - - - -	Do. - - -	Do.§	—
No. 47 - - -	Ditto - - - - -	Do. - - -	Do.	—
No. 48 - - -	Ditto - - - - -	Do. - - -	Do.	—
No. 49 - - -	Ditto - - - - -	Do. - - -	Do.	—

* Refused again in July 1861.

† Granted in July 1861.

‡ Refused on age.

§ Previously refused.

ATTENDANTS, &c., BRITISH MUSEUM—continued.

NUMBER.	SITUATION.	Date of Examination.	Result, whether Certificate was granted or refused.	If refused, Subjects of Failure.
No. 50 - - -	Attendant - - -	25 July 1861 -	Granted.	—
No. 51 - - -	Ditto - - -	Do. - - -	Do.	—
No. 52 - - -	Ditto - - -	Do. - - -	Do.	—
No. 53 - - -	Ditto - - -	Do. - - -	Do.	—
No. 54 - - -	Ditto - - -	Do. - - -	Refused -	Arithmetic.
No. 55 - - -	Ditto - - -	19 Nov. 1861 -	Do. - - -	Do.
No. 56 - - -	Ditto - - -	Do. - - -	Do. - - -	Do. Spelling.
No. 57 - - -	Ditto - - -	19 Dec. 1861 -	Granted -	—
No. 58 - - -	Ditto - - -	31 Dec 1861 -	Do.	—
No. 59 - - -	Ditto - - -	19 Dec. 1861 -	Do.	—
No. 60 - - -	Ditto - - -	31 Dec. 1861 -	Do.	—
No. 61 - - -	Ditto - - -	18 Feb. 1862 -	Do.	—
No. 62 - - -	Ditto - - -	17 June 1862 -	Do.	—
No. 63 - - -	Ditto - - -	8 July 1863 -	Do.	—
No. 64 - - -	Assistant Messenger	22 Feb. 1864 -	Do.	—
No. 65 - - -	Attendant - - -	19 Jan. 1864 -	Do.	—
No. 66 - - -	Ditto - - -	26 Jan. 1864 -	Refused -	Arithmetic.
No. 67 - - -	Ditto - - -	23 Jan. 1864 -	Granted.	—
No. 68 - - -	Ditto - - -	12 Feb 1864 -	Do.	—
No. 69 - - -	Ditto - - -	22 March 1864 -	Refused -	Arithmetic.
No. 70 - - -	Ditto - - -	Do. - - -	Granted.	—
No. 71 - - -	Ditto - - -	Do. - - -	Do.	—
No. 72 - - -	Ditto - - -	26 April 1864 -	Refused -	Arithmetic.
No. 73 - - -	Ditto - - -	Do. - - -	Granted.	—
No. 74 - - -	Ditto. - - -	— - -	— *	—
No. 75 - - -	Ditto - - -	6 June 1864 -	Refused -	Arithmetic.
No. 76 - - -	Ditto - - -	Do. - - -	Granted.	—
No. 77 - - -	Ditto - - -	25 July 1864 -	Do.	—
No. 78 - - -	Ditto - - -	Do. - - -	Do.	—
No. 79 - - -	Ditto - - -	25 Aug. 1864 -	Refused -	Arithmetic. Spelling.

* Refused on health.

MEMORANDUM by the Secretary on the Proposal contained in the Principal Librarian's "Report" of November 7, 1864, and repeated in his Letter of January 10, 1865.

THE Principal Librarian's proposal is twofold: First, *that an officer of the Museum should assist in preparing the examination papers*:—Secondly, *that he should assist in estimating the fitness of the candidate*.

In considering this proposal, it is necessary to keep in view:—

(1.) That *it is not confined to special and technical subjects*. As to these, the Commissioners have expressed their willingness to receive, as evidence of a candidate's fitness, a report by an officer of the Department. It embraces all the ordinary subjects of examination, Spelling, Handwriting, Arithmetic, English, French, German, Latin, Greek, as well as the several natural sciences.

(2.) That if admissible at all, *it cannot be restricted to the British Museum*. It may be said that the Museum, unlike other civil establishments, is a learned society. But there is no Department that could not supply examiners, at least, in Spelling and Arithmetic.

The proposal, therefore, *virtually embraces every examination conducted by the Civil Service Commissioners*, including those which are competitive.

Viewed in this light, *the plan is obviously impracticable*. The number of Departments for which examinations are now conducted is nearly 100. On an average, 50 candidates, belonging to 10 distinct classes, present themselves every week; and each candidate has on an average about six papers. Every week, therefore, on an average, 60 papers would have to be prepared, and 50 cases decided, by and with the advice of the officers of the several departments. The waste of time and trouble would be enormous: and the divided responsibility as

to the custody of the papers would greatly increase the danger of their getting abroad prematurely.

But even if the proposal could be restricted within the limits of what is practicable, it would still be *inadmissible in principle under the Order in Council* of May 21st, 1855. Its effect would be to introduce a concurrence of jurisdiction, where it was the object of that Order to establish a separate jurisdiction: for it is idle to say that "the discretion of the Commissioners would be left untouched, and their judgment unfettered," if a Departmental officer "assisted in estimating the fitness" of each candidate.

Supposing that the Commission could exist when thus shorn of the independence which alone gives value to its decisions, *would the Public gain in security against improper appointments?* Would there not be an inevitable tendency on each occasion to adapt the requirements of the office to the capacities of the individual candidate? The Commissioners have had ample experience of the existence of this tendency.

6 March 1865.

CANDIDATES examined for the situation of "Assistant," or "Junior Assistant," under the Revised Scheme of April 1865.

NAME.	SITUATION.	REMARKS.
B. C. - - -	Junior Assistant -	Son of the Keeper of a Department in the Museum. Rejected, June 26, 1865, for failure in Spelling, French, and Précis.
D. E. - - -	Junior Assistant -	Son of a late Assistant Palæontologist in the Museum. Rejected, 8th December, 1865, for failure in French.
F. G. - - -	Junior Assistant -	Son of a Clerk in the British Museum. Rejected, 15th November, 1865, for failure in French and Spelling.
H. I. - - -	Junior Assistant -	Son of a Publisher. Rejected, 16th January 1866, for failure in French. [Having taken up <i>Latin</i> , as an extra subject, he was allowed, after his failure in French, to be examined in Latin as his <i>prescribed</i> subject, but he failed, in this second examination, to reach the standard.]
K. L. - - -	Assistant - - -	Son of a Clergyman, deceased, Graduate of St. John's College, Cambridge. Passed the test in Latin for Record Office, 1862. Rejected, for failure in Latin, 29th January, 1866.

RESULT of Examinations for Appointments in the British Museum, under the Revised Scheme laid down by the Principal Trustees, in April 1865.

NATURE OF APPOINTMENT.	Number of Nominations.	Result of Examination.		CAUSE OF FAILURE.
		Passed.	Failed.	
Assistant - - -	1	- -	1	Latin.
Junior Assistants -	4	- -	4	{ In 2 cases, French. In 1 case, French and Spelling.
Attendants - - -	18	14	4	{ In 1 case, French, Spelling, and Précis. In 3 cases, Spelling.
TOTAL - - -	23	14	9	{ In 1 case, Spelling and Handwriting.

C. S. C.

6 March, 1866.

COPIES of the CORRESPONDENCE subsequent to 1st October 1864, between the CIVIL SERVICE COMMISSIONERS and the PRINCIPAL LIBRARIAN of the BRITISH MUSEUM, respecting the EXAMINATION of CANDIDATES for Situations in that Department; &c.

(*Mr. Locke.*)

COPY of COMMUNICATIONS between the CIVIL SERVICE COMMISSIONERS and their Secretary, on the subject of the Examination of CANDIDATES for Situations in the BRITISH MUSEUM.

(*Mr. Hunt.*)

*Ordered, by The House of Commons, to be Printed,
7 and 10 August 1866.*

[*Price 10d.*]

493. 512.

Under 8 oz.

BULLION.

RETURN to an Order of the Honourable The House of Commons, dated 16 February 1866 :—*for*,

A RETURN “of the Amount of BULLION Purchased and Sold by the BANK OF ENGLAND, distinguishing GOLD from SILVER, and BAR GOLD from FOREIGN GOLD COIN, in each Month, from the 31st day of December 1864 to the 31st day of December 1865; also, the Excess of Payments to, or Receipts from, the Public, of BRITISH GOLD COIN; and also, the Amount Received from the MINT during the same Period (in continuation of Parliamentary Paper, No. 76, of Session 1865).”

	BULLION PURCHASED.				BULLION SOLD.				BRITISH GOLD COIN.		
	GOLD.		SILVER.		GOLD.		SILVER.		Excess of Payments.	Excess of Receipts.	Received from the Mint.
	Bar.	Foreign Coin.	Total.		Bar.	Foreign Coin.	Total.				
1865:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
January - - -	385,773	-	385,773	-	-	-	-	-	170,179	-	992,544
February - - -	85,685	-	85,685	-	144,058	-	144,058	-	-	329,214	701,000
March - - -	282,674	2,209	284,883	-	7,257	-	7,257	-	-	426,725	956,426
April - - -	201,149	7,765	208,914	-	5,926	3,827	9,753	-	831,528	-	210,300
May - - -	794,925	-	794,925	-	1,691	1,014	3,605	-	-	162,277	70,100
June - - -	416,287	3,135	419,422	-	2,558	-	2,558	-	-	24,944	-
July - - -	111,759	2,937	114,696	-	302,150	107,189	409,339	-	1,424,502	-	-
August - - -	528,792	3,573	532,365	-	12,823	943	13,766	-	593,008	-	-
September - -	683,284	4,892	688,176	-	-	-	-	-	1,140,314	-	76,157
October - - -	1,305,051	13,287	1,318,338	-	7,981	-	7,981	-	1,923,062	-	-
November - -	1,266,566	810	1,267,382	-	113,583	26,804	140,387	-	-	273,526	-
December - -	1,719	2,447	4,166	-	655,073	221,708	876,781	-	370,817	-	350,500
£.	6,063,664	41,061	6,104,725	-	1,253,100	362,385	1,615,485	-	6,458,410	1,216,086	3,357,027.

Bank of England, 28 February 1866.

W. Miller, Chief Cashier.

BULLION.

RETURN of the Amount of Bullion Purchased and Sold by the BANK OF ENGLAND, in each Month of the Year 1865; also, the Excess of Payments to, or of Receipts from, the Public, of BRITISH GOLD COIN; and also, the Amount received from the MINT during the same Period —(in continuation of Parliamentary Paper, No. 76, of Session 1865).

(*Mr. Hankey.*)

*Ordered, by The House of Commons, to be Printed,
2 March 1866.*

CIVIL CONTINGENCIES FUND.

1865-6.

A C C O U N T S,

SHOWING

1. The RECEIPTS and PAYMENTS in connexion with the FUND, in the Year ended 31st March 1866 ;
2. The DISTRIBUTION of the CAPITAL of the FUND at the commencement and at the close of the Year ; and,
3. The total outstanding BALANCES on the Old Account of the Vote for CIVIL CONTINGENCIES on the 31st March 1865, and the disposal of those Balances up to the 31st March 1866.

APPENDIX.

Report of the Commissioners of Audit, dated 4th July 1866.

Treasury Chambers, }
16 July 1866. }

GEORGE WARD HUNT.

(PRESENTED TO PARLIAMENT BY HER MAJESTY'S COMMAND.)

Ordered, by The House of Commons, to be Printed,
17 July 1866.

CIVIL CONTINGENCIES FUND. - - - - -

I.—AN ACCOUNT of the RECEIPTS and PAYMENTS in the Year ended 31 March 1866,
Dr.

	£.	s.	d.	£.	s.	d.
To Balance on 31st March 1865 in the hands of the Paymaster General -	32,388	2	8			
Deduct—Amount belonging to Old Account - - - -	270	4	4			
				32,117	18	4
To Repayments of Advances during the Year 1865-6, as follows, viz. :—						
1. On Account of Services charged on the Consolidated Fund :						
Suitors' Fee Fund, Court of Chancery, Ireland - - - -	27,300	-	-			
Red Sea and India Telegraph Annuity - - - - -	18,000	-	-			
				45,300	-	-
2. Repayments out of Votes of Parliament :						
Royal Parks - - - - -	6,263	16	10			
Public Buildings - - - - -	3,762	5	11			
British Embassy Houses Abroad - - - - -	102	1	4			
British Consulate, Constantinople - - - - -	970	-	-			
Probate Court and District Registries - - - - -	600	4	4			
Industrial Museum, Edinburgh - - - - -	1,650	-	-			
Office of Works - - - - -	275	5	6			
Superintendent of Roads, South Wales - - - - -	126	15	3			
Printing and Stationery - - - - -	15,081	16	7			
Postage of Public Departments - - - - -	4,774	13	2			
Law Charges, England - - - - -	15,529	3	10			
Criminal Prosecutions - - - - -	5,813	19	4			
Police, Counties and Boroughs - - - - -	1,082	8	7			
Exchequer, Scotland (Legal Branch) - - - - -	128	10	1			
Procurators Fiscal, Scotland - - - - -	1,139	16	9			
Expenses in matters of Tithes, Scotland - - - - -	554	7	2			
Commissary Clerk, Edinburgh - - - - -	148	18	-			
Accountant in Bankruptcy, Scotland - - - - -	234	3	1			
Law Charges, Ireland - - - - -	21,257	-	-			
Manor Courts Compensations, Ireland - - - - -	371	8	1			
Court of Bankruptcy, Ireland - - - - -	247	-	-			
Consolidated Office of Writs, Ireland - - - - -	200	-	-			
Registrars to the Judges, Ireland - - - - -	2,639	-	-			
Police Justices and Dublin Police - - - - -	1,100	-	-			
Maintenance of Prisoners - - - - -	888	9	11			
Science and Art Department - - - - -	9,858	6	10			
National Gallery, England - - - - -	1,503	12	11			
Ditto - ditto Ireland - - - - -	325	-	-			
Scientific Works, &c. - - - - -	600	-	-			
Labuan - - - - -	426	5	7			
Services in China, Japan, and Siam - - - - -	366	4	-			
Orange River Territory - - - - -	68	16	5			
Third Secretaries to Embassies - - - - -	172	4	-			
Carried forward - - - £.	98,261	13	6	77,417	18	4

- - - - - CIVIL CONTINGENCIES FUND.

connected with the FUND of £. 120,000 (established from 1 April 1862).

Cr.

By Advances made during the Year 1865-6, as follows:—	£.	s.	d.	£.	s.	d.
1. For Services charged on the Consolidated Fund:						
Suitors' Fee Fund, Court of Chancery, Ireland - - - -	20,800	-	-			
Red Sea and India Telegraph Annuity - - - - -	18,000	-	-			
Sir H. Bulwer's Pension, from 2nd December 1865 to 5th January 1866 - - - - -	170	19	6			
				38,970	19	6
2. In anticipation of Votes of Parliament; viz.:						
Royal Parks - - - - -	6,763	16	10			
Public Buildings - - - - -	3,447	6	5			
British Embassy Houses Abroad - - - - -	102	1	4			
British Consulate, Constantinople - - - - -	300	-	-			
Probate Court and District Registries - - - - -	600	4	4			
Office of Works - - - - -	175	5	6			
Superintendent of Roads, South Wales - - - - -	126	15	3			
Postage of Public Departments - - - - -	4,002	17	6			
Law Charges, England - - - - -	7,823	4	5			
Police, Counties and Boroughs - - - - -	1,082	8	7			
Admiralty Court Registry - - - - -	150	-	-			
Exchequer, Scotland (Legal Branch) - - - - -	173	10	1			
Procurators Fiscal, Scotland - - - - -	1,139	16	9			
Expenses in matters of Tithes, Scotland - - - - -	554	7	2			
Commissary Clerk, Edinburgh - - - - -	148	18	-			
Accountant in Bankruptcy, Scotland - - - - -	234	3	1			
Law Charges, Ireland - - - - -	10,590	-	-			
Manor Courts Compensations, Ireland - - - - -	10	8	1			
Consolidated Office of Writs - - - - -	200	-	-			
Registrars to the Judges, Ireland - - - - -	2,639	-	-			
Police Justices and Dublin Police - - - - -	1,100	-	-			
Court of Bankruptcy, Ireland - - - - -	1,000	-	-			
Maintenance of Prisoners - - - - -	12,762	2	9			
Science and Art Department - - - - -	10,358	6	10			
National Gallery, England - - - - -	1,503	12	11			
Ditto - ditto Ireland - - - - -	325	-	-			
Labuan - - - - -	118	12	8			
Services in China, Japan, and Siam - - - - -	366	4	-			
Orange River Territory - - - - -	68	16	5			
Special Missions, &c. - - - - -	6,403	19	5			
Third Secretaries to Embassies - - - - -	172	4	-			
Niger Expedition - - - - -	1,467	1	10			
Relief of Distressed British Seamen - - - - -	101	1	5			
Carried forward - - - £.	85,011	5	7	38,970	19	6

I.—ACCOUNT of the Receipts and Payments in the Year ended 31 March 1866,

Dr.

	£.	s.	d.	£.	s.	d.
Brought forward - - -	98,261	13	6	77,417	18	4
To Repayments of Advances during the year 1865-6— <i>continued</i> .						
2. Repayments out of Votes of Parliament— <i>continued</i> .						
Bounties on Slaves, &c. - - - - -	3,340	4	7			
Relief of Distressed British Seamen - - - - -	101	1	5			
Meath Hospital - - - - -	247	-	-			
Dr. Steevens's Hospital - - - - -	300	-	-			
Board of Superintendence of Dublin Hospitals - - - - -	40	-	-			
Miscellaneous Charges, formerly Civil List - - - - -	88	14	2			
Ecclesiastical Commission - - - - -	162	8	8			
Temporary Commissions - - - - -	2,796	5	10			
Fishery Board, Scotland - - - - -	2,459	3	3			
Local Dues under Treaties of Reciprocity - - - - -	2,374	4	-			
Packet Service - - - - -	4,549	19	-			
Registry of Deeds, Ireland - - - - -	6,420	-	-			
Flax Cultivation in Ireland - - - - -	2,500	-	-			
Legation House, Tangier - - - - -	7	14	7			
				123,648	9	-
3. Repayments from various Sources :						
Corporation of Dublin (Attendance on Revising Barristers) - - -	20	-	-			
Treasurer of Counties in Ireland (Travelling Expenses under the Tithe Commutation Act) - - - - -	28	16	-			
Lords Commissioners of the Treasury, Duties on Letters Patent - -	275	-	-			
India Department, Expenses of Commission on Complaints of Officers of the Indian Army - - - - -	435	2	2			
				758	18	2
4. Miscellaneous Advances repaid from the Vote for " Miscellaneous Charges, formerly Civil Contingencies :"						
The Amount voted by Parliament in Session 1865, in respect of Advances made up to the date of the preparation of the Estimates for 1865-6 - - - - -	-	-	-	12,179	-	3
Carried forward - - - £.				214,004	5	9

connected with the Fund of 120,000 L. (established from 1 April 1862)—*continued.*

Cr.

	£.	s.	d.	£.	s.	d.
Brought forward - - -	85,011	5	7	38,970	19	6
By Advances made during the Year 1865-6— <i>continued.</i>						
2. In anticipation of Votes of Parliament— <i>continued.</i>						
Meath Hospital - - - - -	547	-	-			
Dr. Steevens's Hospital - - - - -	300	-	-			
Board of Superintendence of Dublin Hospitals - - - - -	40	-	-			
Miscellaneous Charges, formerly Civil List - - - - -	88	14	2			
Ecclesiastical Commission - - - - -	162	8	8			
Temporary Commissions - - - - -	2,869	13	2			
Fishery Board, Scotland - - - - -	2,265	8	4			
Malta and Alexandria Telegraph - - - - -	31	10	-			
Miscellaneous Charges, formerly Civil Contingencies (Amount issued to meet deficiency of the General Vote) - - - - -	1,319	2	2			
Packet Service - - - - -	4,549	19	-			
Registry of Deeds, Ireland - - - - -	3,170	-	-			
Flax Cultivation in Ireland - - - - -	1,000	-	-			
				101,355	1	1
3. Repayable from Various Sources; viz.:						
Corporation of Dublin (Attendance on Revising Barristers) - - -	20	-	-			
New Courts of Justice Funds (Expenses under the Board of Works, &c.) - - - - -	3,069	9	2			
Lords Commissioners of the Treasury, Duties on Letters Patent -	275	-	-			
India Department, Expenses of Commission on Complaints of Officers of the Indian Army - - - - -	435	2	2			
				3,799	11	4
4. Miscellaneous Advances repayable from the Vote for "Miscellaneous Expenses, formerly Civil Contingencies:"						
Expenses incurred in the Entertainment of Queen Emma, of the Sandwich Islands - - - - -	2,174	7	1			
Messrs. Banting, in discharge of their Bill for conducting the Funeral of the late Viscount Palmerston - - - - -	2,079	19	-			
Cotton Manufacturing Districts:						
Expenses of Mr. Farnall, as Special Commissioner - - - - -	686	9	5			
Salary and Expenses of Mr. Arnold, as Assistant Engineer - - -	1,168	4	6			
Mr. Rawlinson, C.E., for extra professional Services in reporting on the Waterworks at Sheffield, Bradford, and Dewsbury - - - - -	334	8	6			
Mr. S. F. Holmes, for Services in connection with the Sheffield Indundation - - - - -	85	-	-			
Compensation to Captain Succi, for the illegal Detention of his Ship at the Sulina Mouth of the Danube in June 1854, and Costs of Arbitration - - - - -	387	12	-			
Captain Donnelly, R.E., for inquiry into the Petitions of Inhabitants of Dudley, Longton, and Longend for a Municipal Charter - - -	90	13	6			
Mr. H. W. Chisholm, 427 <i>l.</i> 1 <i>s.</i> , and Mr. A. Gunn, 187 <i>l.</i> 8 <i>s.</i> 6 <i>d.</i> , for services in preparing evidence and Returns for the Select Committee on the Taxation of Ireland, and for expenses whilst engaged in the preparation of Financial Accounts in Ireland - - -	615	7	6			
Mr. W. M. Hindmarch, for Expenses of Inquiry into certain Matters connected with the Patent Office - - - - -	186	18	3			
Mr. W. Law, for Expenses while engaged on an Inquiry into the Registry of Deeds Office, Dublin - - - - -	27	4	-			
Expenses of Copying, &c., in connection with ditto - - - - -	32	2	-			
Mr. E. H. K. Hugessen, 86 <i>l.</i> 9 <i>s.</i> 10 <i>d.</i> , and Mr. C. L. Ryan, 13 <i>l.</i> 1 <i>s.</i> , for Expenses as Chairman and Secretary of the Commission of Inquiry into the Condition of the Irish Constabulary and Dublin Metropolitan Police - - - - -	99	10	10			
Mr. A. J. Stephens, for professional Services in preparing Rules and Orders under "The Ecclesiastical Courts and Registries Act (Ireland), 1864" - - - - -	525	-	-			
Carried forward - - - £.	8,492	16	7	144,125	11	11

I.—ACCOUNT of the Receipts and Payments in the Year ended 31 March 1866,

Dr.

	£.	s.	d.
Brought forward - - -	214,004	5	9

TOTAL - - - £.	214,004	5	9
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connected with the Fund of 120,000 L. (established from 1 April 1862)—*continued.**Cr.*

	£. s. d.	£. s. d.
Brought forward - - -	8,492 16 7	144,125 11 11
By Advances made during the Year 1865-6— <i>continued.</i>		
4. Miscellaneous Advances repayable, &c.— <i>continued.</i>		
War Department—Further expenses incurred in executing a facsimile of Domesday Book, &c., by the Photo-zincographic process	2,695 8 9	
Dr. Hancock, for collecting and compiling Judicial and Criminal Statistics of Ireland for 1864 - - - - -	501 11 -	
Mr. W. Roche, Crown Solicitor, for services and expenses in respect of an Inquiry into Criminal Prosecution Expenditure in Ireland -	41 4 3	
Mr. F. G. Walpole, for services as Secretary to the International Committee on Drawbacks on Refined Sugar in France, Holland, Belgium, and Great Britain - - - - -	50 - -	
Cattle Plague, &c.:		
Dr. G. Whitley and Mr. T. B. Sanderson, for expenses of Missions to Russia and Poland, under the Orders of the Privy Council, to report on a pestilence - - - - -	396 15 9	
Payments to Inspectors of Cattle in Great Britain, and for other expenses occasioned by the Cattle Plague - - - - -	24,478 15 3	
Mr. J. Blunsom, for Services as Inspector of Sheep in Cirencester Markets - - - - -	4 4 -	
Professor Ferguson, for Services in examining Cattle, &c., in Ireland - - - - -	133 15 8	
Postage of Order in Council and Form of Prayer respecting the Cattle Plague - - - - -	65 6 10	
Expenses incurred by the Delegates from this Country, while attending the International Veterinary Congress at Vienna in August last - - - - -	148 8 9	
Expenses of Delegates from Ireland to England for the purpose of observing and reporting upon the Treatment of the Cattle Plague	200 - -	
Lieutenant Johnson, R.N., for expenses in Entertaining certain Refugees on Board Her Majesty's Ship "Doterel," while on Service in the Rivers Uruguay and Parana - - - - -	103 10 -	
Allowances, and Commutations of Allowances, &c., to certain Distressed Polish Refugees - - - - -	1,078 2 10	
Major C. Szulczewski, for Services as Secretary to Polish Refugee Committee - - - - -	50 - -	
Value of Biscuit supplied from Navy Stores at Malta for Circassian Exiles - - - - -	4,999 13 6	
Expenses of removal of Lunatic British Subjects to this Country -	57 1 8	
Wages of Guardians of Scutari Cemetery - - - - -	16 8 9	
Cost of Sword, Medals, &c., presented to Foreign Officers and Seamen	83 2 6	
Cost of Presents to certain Chiefs on the West Coast of Africa -	42 - 4	
Cost of Telegram from the Lord High Commissioner of the Ionian Islands to Her Majesty's Agent at Alexandria (in 1862) - - -	1 17 6	
By Balance in the hands of the Paymaster General on 31st March 1866	- - -	43,640 3 11
		26,238 9 11
TOTAL - - - £.		214,004 5 9

II.—AN ACCOUNT showing the DISTRIBUTION of the CAPITAL of the NEW FUND

Dr.

[illegible]

at the commencement and at the close of the Year ended 31 March 1866.

Cr.

		£. s. d.	£. s. d.
By Advances outstanding on 31st March 1866; viz. :—			
1. Repayable from the Consolidated Fund :			
Sir H. Bulwer's Pension from 2nd Dec. 1865 to 5th Jan. 1866	-	- - -	170 19 6
2. Repayable from Votes of Parliament :			
Royal Parks (Purchase of the late Dr. Lindley's Orchid Herbarium)		500 - -	
Law Charges, England, (to meet deficiency of Vote)	- - -	6,007 9 10	
Admiralty Court Registry, (Preparation of a Return relating to the High Court of Delegates	- - - - -	150 - -	
Exchequer, Scotland, Legal Branch, (to meet deficiency of Vote)	-	173 10 1	
Law Charges, Ireland	- - - - - ditto	9,850 - -	
Court of Bankruptcy, Ireland	- - - - - ditto	1,000 - -	
Maintenance of Prisoners	- - - - - ditto	12,762 2 9	
Science and Art Department (National Portrait Exhibition)	-	3,000 - -	
Labuan (to meet deficiency of Vote)	- - - - -	118 12 8	
Niger Expedition (no Vote was taken for this Service in 1865-66)	-	1,467 1 10	
Special Missions (to meet deficiency of Vote)	- £. 3,266 15 7		
Investiture of Kings of Denmark and Portugal and Grand Duke of Hesse with Order of the Garter	- - - - - 2,537 3 10		
Jamaica Insurrection	- - - - - 600 - -		
Meath Hospital, <i>see</i> Supplementary Estimate, 1865-66 (Parliamentary Paper 49 of Session 1866)	- - - - -	6,403 19 5	
Temporary Commissions (Courts of Justice)	- - - - -	300 - -	
Malta and Alexandria Telegraph	- - - - -	73 7 4	
Miscellaneous Expenses, formerly Civil Contingencies (to meet deficiency of general Vote)	- - - - -	31 10 -	
Consular Buildings, Alexandria (Services of Messrs. Donaldson & Reade), 1864-5	- - - - -	1,319 2 2	
		318 15 -	
			43,475 11 1
3. Repayable from Various Sources :			
Corporation of Dublin (Attendance on Revising Barristers) 1865-6		20 - -	
Treasure Trove Account, 1864-5	- - - - -	52 9 8	
Funds for building New Courts of Justice (Expenses under the Commissioners of Works including payments to Mr. Abraham, &c.) :			
1863-4	- - - - - £. 1,051 2 6		
1864-5	- - - - - 803 5 2		
1865-6	- - - - - 3,069 9 2		
		4,923 16 10	
			4,996 6 6
4. Miscellaneous Advances repayable from the Vote for "Miscellaneous Expenses, formerly Civil Contingencies:"			
Sundry payments (up to 31st December 1865) as stated in the Civil Service Estimates (Cl. vii. p. 23) of this Session	- - -	16,297 2 7	
Ditto from 1st January to 31st March 1866	- - - - -	28,821 10 5	
			45,118 13 -
By Balance on 31st March 1866, in the Paymaster General's hands	-	- - -	26,238 9 11
		£.	120,000 - -

III.—AN ACCOUNT showing the total outstanding BALANCES on the Old Account of the
up to the

Dr.

		£.	s.	d.
To Balance on 31st March 1865 in the hands of the Paymaster General	- - - - -	270	4	4
To Debts outstanding on the 31st March 1865, viz. :		£.	s.	d.
Monte Videan Debt	- - - - -	37,395	-	11
Emigration Commissioners : Balance of "John and Lucy" Account	-	4,440	17	5
Consular Buildings, Alexandria	- - - - -	500	-	-
Board of Charitable Donations and Bequests, Dublin	- - -	158	3	11
		42,494 2 3		
		£.	42,764	6 7

Treasury,
30 April 1866.

Vote for CIVIL CONTINGENCIES, on the 31st March 1865, and the disposal of these Balances, 31st March 1866.

Cr.

	£.	s.	d.	£.	s.	d.
By Payment into the Exchequer of the Balance in the hands of the Paymaster General on 31st March 1865 - - - - -	-	-	-	270	4	4
By Balance on 31st March 1866 :						
Cash in the hands of the Paymaster General, being the Amount received during the Year 1865-6, from the Board of Charitable Donations, &c. (to be paid into the Exchequer in 1866-7) - -	41	18	4			
Debts outstanding :—						
Monte Videan Debt - - - - - £. 37,395 - 11						
Emigration Commissioners: Balance of "John and Lucy" Account - - - - - 4,440 17 5						
Consular Buildings, Alexandria - - - - - 500 - -						
Board of Charitable Donations, &c. - - - - - 116 5 7						
	42,452	3	11			
				42,494	2	3
				£.	42,764	6 7

HUGH C. E. CHILDERS.

APPENDIX.

REPORT of the COMMISSIONERS of AUDIT.

(No. 204.)

Audit Office, Somerset House, London, W.C.,
4 July 1866.

My Lords,
WITH reference to Mr. Childers' letter of the 2nd of May last, transmitting to us for examination the following Accounts relating to the "Civil Contingencies Fund" for the Year ended the 31st of March 1866, viz.:—

I. "An Account of the Receipts and Payments in the Year ended 31st March 1866, connected with the Fund of 120,000*l.* (established from 1st April 1862);"

II. "An Account showing the Distribution of the Capital of the New Fund at the commencement and at the close of the Year ended 31st March 1866;"

III. "An Account showing the total outstanding Balances on the Old Account of the Vote for Civil Contingencies on the 31st March 1865, and the disposal of these Balances up to the 31st March 1866;"

we have the honour to report that the Accounts in question have been examined in this Office, and that the same have been found correct.

The Accounts are herewith returned.

The Lords Commissioners of
Her Majesty's Treasury,
&c. &c. &c.

We have, &c.
(signed) *Wm. Dunbar.*
C. Macaulay.

CIVIL CONTINGENCIES FUND.

1865-6.

ACCOUNTS showing, 1. The RECEIPTS and PAYMENTS in connexion with the FUND in the Year ended 31 March 1866; 2. The DISTRIBUTION of the CAPITAL of the FUND at the commencement and close of the Year; and, 3. The total outstanding BALANCES on the Old Account of the Vote for CIVIL CONTINGENCIES on 31 March 1865, and the disposal of those Balances up to 31 March 1866; &c.

(Presented to Parliament by Her Majesty's Command.)

Ordered, by The House of Commons, to be Printed,
17 July 1866.

CIVIL LIST PENSIONS.

A LIST of all PENSIONS granted between the 20th day of June 1865 and the 20th day of June 1866, and charged upon the CIVIL LIST:—(pursuant to Act 1 Vict. c. 2.)

DATE OF GRANT.	N A M E.	AMOUNT OF PENSION.
1865:		£. s. d.
13 November -	MISS ELIZABETH ANN BISSET - - - - -	20 - -
	In consideration of the literary merit of her father, the late Dr. Bisset.	
1866:		
21 February -	DAME CLARA BROMLEY - - - - -	60 - -
	In consideration of the meritorious public services of her late husband, Sir Richard Bromley, K.C.B., and the destitute position in which she is placed.	
1865:		
24 October -	MR. EDWARD CAPERN - - - - -	20 - -
	In addition to the pension of 40 <i>l.</i> which he now holds, bestowed upon him in acknowledgment of his literary merit and failing health.	
1866:		
29 January -	DAME ELIZABETH EASTLAKE - - - - -	300 - -
	In consideration of the services rendered by her husband, the late Sir Charles Eastlake, to the Crown, and of his high attainments in Art.	
23 March -	MRS. MARY GORDON - - - - -	50 - -
	In consideration of the eminent literary merits of her father, the late Mr. John Wilson, formerly Professor of Moral Philosophy in Edinburgh University.	
29 January	MISS MATILDA MARY HAYS - - - - -	100 - -
	In consideration of her constant labour of mind, and her distinguished attainments in literature.	
29 January -	DAME HELENA MARIA HAMILTON, Widow, and HELEN ELIZA AMELIA HAMILTON, Daughter, of the late Sir W. Hamilton, Astronomer Royal of Ireland - - - - -	200 - -
	In consideration of the distinguished merits of the said Sir William Hamilton.	
29 January -	ELIZA MONTGOMERY, Widow, and LILY MONTGOMERY, Daughter, of the late Dr. Montgomery - - - - -	100 - -
	In consideration of the abilities, learning, and attainments of the said Dr. Montgomery.	
23 March -	DAME MARGARET ANNE PHIPPS - - - - -	150 - -
	In consideration of the long, faithful, and confidential services rendered by her late husband, Sir Charles Phipps, K.C.B., to Her Majesty and the Royal Family.	
29 January -	MISS ELIZA MARY ROBERTS - - - - -	200 - -
	In consideration of the high mechanical inventions and scientific acquirements of her late father, Mr. Roberts.	
	TOTAL - - - £.	1,200 - -

Whitehall, Treasury Chambers, }
28 June 1866.

HUGH C. E. CHILDERS.

CIVIL LIST PENSIONS.

A LIST of all PENSIONS granted between the 20th day of June 1865 and the 20th day of June 1866, and charged upon the CIVIL LIST.

(Presented pursuant to Act 1 Vict. c. 2.)

*Ordered, by The House of Commons, to be Printed,
29 June 1866.*

COUNTY TREASURERS.

ABSTRACT

OF THE

ACCOUNTS of the several COUNTY TREASURERS
in *England* and *Wales*, for the Year ending
Michaelmas 1865.

By Act 15 & 16 Vict. c. 81, s. 50.

Ordered, by The House of Commons, to be Printed,
6 June 1866.

327.

Under 1 c

COUNTY TREASURERS.

ABSTRACT

OF THE

ACCOUNTS of the several COUNTY TREASURERS in *England* and *Wales*,
for the Year ending Michaelmas 1865.

By Act 15 & 16 Vict. c. 81, s. 50.

Ordered, by The House of Commons, to be Printed,
6 June 1866.

327.

ABSTRACT of the Accounts of the several County Treasurers

COUNTIES.	TOTAL ASSESSMENT for the COUNTY RATE.	TOTAL of RATES during the Year.	TOTAL AMOUNT of DEBT, &c.	RECEIPTS.										GAOL AND HOUSE OF CORRECTION.										PROSEC.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
				By Balance in Hand.	By COUNTY RATES.	By Allowance from Treasury, for Prosecution, &c.	Towards Expenses of Police.	On Account of Lunatics.	Other Receipts.	TOTAL.	BALANCE due to Treasurer.	Rural Police, &c.	Conveyance of Prisoners.	Diet.	Clothing.	Salaries.	Incidental Expenses.	TOTAL.	At Assizes.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
ENGLAND:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.

ASURERS.

in England and Wales, for the Year ending Michaelmas 1865.

D I S B U R S E M E N T S .

OF PRISONERS.		LUNATIC ASYLUM.										COUNTIES.									
Prisoners under 16 Years of Age.	JUVENILE OFFENDERS Aged 16 to 21.	TOTAL.	Conveyance of Prisoners to and from the Gaols.	Shire Hall, &c.	Diet and Clothing.	Salaries.	Incidental.	TOTAL.	Maintenance of Pauper Lunatics.	Militia Storehouses.	County Bridges.	Clerk of the Peace.	Treasurer.	Coroners.	Inspectors of Weights, &c.	Interest and Principal of Debt.	Repayment of Debt.	Incidental Expenses.	TOTAL.	TOTAL DISBURSEMENTS.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
77 15 -	8 6 6	782 4 6	123 19 6	159 15 3	-	-	-	456 3 2	155 3 4	140 10 -	650 -	100 -	341 16 4	8 12 9	1,814 12 -	2,138 12 -	697 8 3	6,096 15 7	17,941 2 1 1/2	17,941 2 1 1/2	17,941 2 1 1/2
9 17 1	1,107 5 7	9 17 1	1,107 5 7	9 17 1	-	25 11 6	692 11 8	1,079 19 6	28 8 7	99 14 8	1,079 19 6	290 -	651 5 2	80 -	2,881 2 8	4,885 16 5	23,449 7 5	23,449 7 5	23,449 7 5	23,449 7 5	
17 5 2	22 11 6	1,190 19 10	10 12 2	431 7 11	-	-	-	8,698 14 9	93 5 11	10 4 3	888 10 6	15 6 4	849 2 9	111 1 -	2,448 12 -	3,876 14 7	2,448 12 -	3,876 14 7	2,435 3 8	35,688 10 5	
59 12 1	4 14 -	668 9 -	5 17 3	129 10 1	-	-	-	1,724 18 10	23 9 3	88 9 7	480 -	50 -	335 19 3	20 -	-	-	-	44 2 10	1,920 18 11	10,706 9 2	
54 15 4	1 6 -	715 7 4	22 16 2	59 12 9	-	-	-	1,465 2 10	70 7 11	1,219 2 11	555 18 7	99 11 6	415 2 6	52 2 11	669 -	1,000 -	399 13 10	4,511 4 8	10,424 14 11	10,424 14 11	
404 7 9	5,520 13 8	130 3 5	130 3 5	43 8 4	-	-	-	6,322 17 1	558 9 5	2,508 12 1	1,600 -	330 -	2,118 16 9	206 13 3	1,461 10 3	4,575 -	2,556 18 6	15,723 18 5	48,908 16 11	48,908 16 11	
85 19 -	4 3 6	85 19 -	65 11 -	85 9 1	-	-	-	3,222 17 1	-	307 12 1	433 7 4	20 -	645 10 2	80 18 4	2,021 3 10 1/2	1,800 -	571 19 1 1/2	7,343 17 4 1/2	32,155 17 1 1/2	32,155 17 1 1/2	
10 10 10	8 2 4	1,236 12 1	65 12 7	-	-	-	-	6,876 9 6	227 1 -	1,881 19 1	979 9 1	130 -	645 10 2	20 -	1,365 17 3	1,370 -	-	506 11 10	7,232 10 3	26,310 - 1	
19 3 8	19 13 10	2,157 4 2	31 8 5	418 - 4	-	-	-	-	95 18 -	192 17 1	702 1 7	963 - 3	130 -	944 17 -	232 3 5	2,513 16 2	6,400 -	1,501 6 8	13,565 - 2	37,616 15 -	
5 3 7	32 8 1	3,291 7 9	38 9 3	209 - 11	-	-	-	-	415 9 9	154 2 11	1,246 4 6	365 -	20 -	1,257 14 2	465 7 8	1,330 4 1	6,000 -	1,520 17 8	15,092 1 2	46,752 2 9 1/2	
16 8	13 10 6	1,188 7 11	40 10 4	215 5 5	-	-	-	497 16 6	197 1 10	108 19 7	689 17 -	150 -	494 19 10	65 6 6	2,395 6 2	2,016 13 4	1,861 11 -	9,133 - 10	24,349 5 3	24,349 5 3	
3 5	71 - 7	3,716 17 3	115 7 1	-	-	-	-	-	-	-	43 - 4	-	28 7 2	-	20 -	400 -	-	733 14 5	2,420 - 2	3,420 - 2	
3 1	25 19 9	2,229 1 7	17 5 5	79 10 -	-	-	-	644 5 2	403 8 4	18 18 10	922 5 1	80 -	1,153 12 9	131 -	2,332 15 2	3,186 13 4	120 9 5	6,561 1 10	14,144 3 3	14,144 3 3	
19 3	8 16 -	28 14 6	-	177 13 8	-	-	-	-	-	1,209 2 1	26 3 -	20 -	31 14 -	7 -	-	-	-	570 5 9	5,579 10 8 1/2	26,827 4 2 1/2	
19 3	10 13 -	2,720 - 6	46 10 6	3,311 11 7	-	349 9 -	6,543 2 8	6,692 11 8	196 17 3	177 13 1 1/2	272 9 11 1/2	1,100 -	60 -	987 - 3	-	-	-	2,316 8 1 1/2	5,110 14 6 1/2	46,306 14 6 1/2	
1 6	2 3 6	897 5 9	37 2 7	389 19 1	-	-	-	224 3 4	173 13 1	72 - 4	996 18 11	62 12 -	456 2 6	-	-	-	-	975 14 1 1/2	3,897 13 6 1/2	12,563 11 6 1/2	
33 8 7	9 14 -	966 12 -	18 13 6	242 - 2	-	-	-	4,635 13 4	144 7 2	330 17 -	333 11 3	100 -	514 3 9	-	-	-	-	511 17 2	2,454 16 4	2,454 16 4	
1 3 2	2 12 -	493 15 4	3 14 -	61 16 9	-	-	-	267 2 5	36 8 -	28 1 -	141 7 7	51 -	100 1 -	-	-	-	-	21 11 4	373 8 11	2,504 7 8	
19 1	2 11 8	645 - 4	13 1 - 7	323 5 2	42 7 4	-	-	224 15 1	46 4 10	1,255 8 3	355 19 -	50 -	230 12 2	20 -	597 10 2	1,050 -	518 5 4	156 16 11	3,732 11 4	9,908 - 10	
7 2 1	46 10 10	4,407 2 9	32 15 2	225 3 2	11,202 9 8	4,124 17 1	11,798 1 -	27,125 7 9	752 - 1	375 - 5	832 3 1	1,060 -	250 -	1,588 3 6	581 10 9	9,658 14 1	832 13 4	2,875 10 10	9,675 7 5	90,976 17 11	
23 16 7	154 12 -	15,549 17 -	429 17 6	29,280 16 2	-	-	-	418,161 9 -	9,652 6 4	1,220 17 6	3,391 3 7	1,566 8 1	3,468 2 6	731 19 8	731 19 8	9,658 14 1	13,310 -	4,572 14 7	24,591 - 3	245,991 - 3	
13 7 -	916 6 4	916 6 4	273 4 6	438 16 11	-	-	-	708 4 -	64 -	204 13 3	282 5 8	1,041 11 11	100 -	579 14 9	116 17 7	786 2 6	1,443 6 8	4,632 5 11	9,246 18 3	26,285 6 10	
13 5	1 18 8	314 - -	-	201 15 10	-	-	-	885 3 4	-	-	398 16 5	20 -	140 3 6	12 -	-	-	-	557 2 11	1,128 2 10	7,434 19 8	
12 1	9 8 3	348 11 5	371 9 5	-	-	-	-	594 16 8	21 7 9	7 10 -	387 8 2	20 -	210 5 3	25 -	-	-	-	401 18 7	1,073 9 9	3,514 12 7	
10 8 -	5 12 8	339 - 3	-	571 8 4	-	-	-	2,115 -	33 12 1 1/2	112 10 2	840 -	50 -	319 9 6	54 17 -	-	-	-	697 12 1 1/2	2,108 2 5 1/2	3,514 12 7	
10 8 -	1,000 -	1,000 -	-	-	-	-	-	-	78 -	-	208 14 2	995 7 1	105 -	732 10 6	138 4 10	706 13 5	1,260 -	1,328 10 6	5,583 - 6	24,535 11 4	
19 1	5 10 3	9,329 8 1	154 16 9	1,357 3 11	-	-	-	11,911 11 9	1,537 3 -	1,999 10 8	778 17 1	944 14 6	11,791 2 4	635 6 -	24,503 10 3	27,305 -	15,017 7 8	183,479 4 4	183,479 4 4	183,479 4 4	
29 - 6	232 2 -	2,244 5 3	-	138 14 3	-	-	-	362 10 -	298 11 4	480 6 3	470 6 3	150 -	905 - 7	75 -	759 4 2	903 11 1	822 5 4	5,472 - 3	24,133 2 6	24,133 2 6	
17 6 2	16 8 9	1,570 12 -	46 2 5	513 18 -	-	-	-	1,200 -	188 16 -	379 11 8	639 19 4	1,230 7 2	170 -	889 13 3	60 1 6	1,227 19 9	3,683 6 8	536 19 4 1/2	7,882 3 8 1/2	23,737 12 10 1/2	
19 1 -	2 10 8	316 14 4	5 3 -	28 6 5	-	-	-	-	139 15 -	-	143 18 2	40 -	68 16 4	5 4 -	-	-	-	46 11 9	477 6 3	3,051 - 11	
18 16 9	21 16 10	1,000 8 3	50 1 4	1,011 10 6	5,113 2 4	1,391 2 5	-	7,774 1 3	652 3 3	163 5 8	2,886 17 9	839 17 5	43 2 1	630 18 7	128 19 -	2,165 8 5	1,514 7 6	1,990 12 3	10,030 11 11	31,752 4 4	
407 12 6	57 - 1	1,966 6 10	35 9 2	233 - 9	-	-	-	1,881 14 3	108 3 6	70 3 -	84 13 -	100 -	561 6 6	12 7 2	-	-	-	475 1 11	2,143 14 1		

COUNTY TREASURERS.

ABSTRACT

OF THE

ACCOUNTS of the several COUNTY TREASURERS
in *England* and *Wales*, for the Year end
Michaelmas 1865.

By Act 15 & 16 Vict. c. 81, s. 50.

Ordered, by The House of Commons, to be Printed
6 June 1866.

327.

Under 1

CUSTOMS' CLERKS (LONDON).

RETURN to so much of an Order of the Honourable The House of Commons,
dated 2 March 1866;—*as calls for*,

“COPY of TREASURY MINUTE of the 26th day of February 1866, relative to
APPLICATIONS from SUBORDINATE OFFICERS for INCREASED SALARIES.”

Treasury Chambers, Whitehall, }
2 March 1866.

HUGH C. E. CHILDERS.

COPY of TREASURY MINUTE, dated 26 February 1866, respecting the Practice
of Subordinate Officers in the Civil Service memorializing the Treasury
without the permission of the Heads of their Departments.

MY Lords having observed that several memorials from officers who hold
situations in different Departments of the Civil Service, complaining of their
position and seeking increases of salary, or a new and more favourable classifi-
cation, have been addressed to this Board, in some cases transmitted directly
by the parties themselves, in other cases through Members of Parliament and
other influential persons, deem it necessary to take the subject of the mode in
which such representations should be brought before the Executive Government
under their serious consideration.

It is far from the desire of Her Majesty's Government that any classes of
public servants, or any individuals, should be debarred from making a respectful
representation in regard to any matter in which they may feel aggrieved, and
my Lords will always be prepared to give every such representation their full
consideration; still less can they intend to offer any obstacle to the most free
action on the part of Members of the Legislature who, on public grounds, may
consider it their duty, whether in Parliament or by communications to this
Board, to call attention to cases of grievance on the part of individuals, or who
may (which is a very different step) enter upon questions affecting the remu-
neration and other conditions of service under which classes of public officers are
employed.

It is equally the duty and the desire of my Lords to afford every proper
facility for such representations, and to give to them their impartial attention.

But there is much inconvenience and serious objection to the reception of
applications coming from any of Her Majesty's Civil Servants on matters affect-
ing their personal interests or position, except through the head of the Depart-
ment to which they belong.

My Lords believe that they do no more than justice to Her Majesty's Civil
Servants when they state their conviction that in this country the principles
of subordination to the heads of Departments are well understood and cheerfully
acquiesced in, and they feel equally convinced that, on the part of the heads of
Departments, there is an earnest desire to pay all due regard to the wants and
wishes of subordinate officers; and it is mainly because their Lordships are
convinced that the recognized rule and course of proceeding, viz., that of
representations being made by subordinate officers through the heads of Depart-
ments is essential to the maintenance of proper subordination and the proper
relations of the respective parties, that my Lords will feel it their duty to insist
for the future upon the observance of this rule.

It might be added that while every salary and the classification of every office
(except some of the legal Departments) is duly submitted in the annual

estimates for the criticism and sanction of Parliament, it is the peculiar duty of the Executive Government, and of the heads of the several Departments, to enter into the particular and minute considerations by which the rate of salaries, the annual increments, and the prospects of promotion are adjusted by this Board, as far as possible with reference to the nature and distribution of the business.

In many cases, especially where classification is deranged by the increase or diminution of numbers, resulting from fluctuations in the amount of business, this becomes a matter of much difficulty; and if it should become the established practice of the service for subordinate officers to seek advancement by means of pressure put upon the Executive Government by persons whose only knowledge of the circumstances of the case is derived from the *ex parte* representations of the officers themselves, it would be scarcely possible for the Government to apply that dispassionate and effectual consideration which is required by a due regard to economy and the general interests of the public service.

In the Revenue Departments very stringent rules have long prevailed against the solicitations of promotion by influential persons unconnected with the service.

The Commissioners of Customs, in their Minute dated so far back as 16 January 1847, state that such applications are irregular and in violation of the recorded orders and regulations of the service, and tend to weaken in the minds of the officers of the Department that confidence in the justice and fair dealing of the Board which the Commissioners are most desirous to possess.

The Board of Inland Revenue, by their General Order of 21 March 1860, prohibit any officer from seeking promotion or removal from one station to another; they state, that instances frequently occur in which applications are made to Members of both Houses of Parliament, as well as to the Lords of the Treasury, and other supposed influential parties, in favour of particular individuals in contravention of the orders of the Board, and to the great inconvenience of the public service; and the first offence in this particular by an officer of the Department is made punishable by reprimand and removal, the second by reduction, the third by dismissal.

My Lords, coinciding in the views of the Revenue Boards, are of opinion that the same objections apply, in principle, to applications for increases of salary or re-classification of offices, and they desire that it may be understood that henceforth, as a general rule, no application in relation to increased pay or allowances (or for promotion, where such rests with this Board) will be entertained by my Lords, unless transmitted through the head of the Department to which the applicant belongs.

In the case of a Department subordinate to this Board, if the head of the Department should refuse to forward such an application, my Lords will not absolutely decline to receive it direct from the subordinate officer; but a copy or a statement of the refusal must accompany it, and it will rest with my Lords to consider whether the communication was one which should be addressed to them.

CUSTOMS' CLERKS (LONDON).

COPY of TREASURY MINUTE of 26 February 1863,
relative to APPLICATIONS from SUBORDINATE
OFFICERS for INCREASED SALARIES.

(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
2 March 1866.

CUSTOMS' CLERKS (LONDON).

RETURN (in completion) to an Order of the Honourable The House of Commons,
dated 2 March 1866;—*for*,

COPIES “of TREASURY MINUTE and subsequent CORRESPONDENCE between the Treasury and the Board of Customs, relative to the SALARIES of the CLERKS in the LONDON CUSTOMS:”

“And, of TREASURY MINUTE of the 26th day of February 1866, relative to APPLICATIONS from SUBORDINATE OFFICERS for INCREASED SALARIES.”

Treasury Chambers, Whitehall, }
2 March 1866.

HUGH C. E. CHILDERS.

COPIES of TREASURY MINUTE and subsequent CORRESPONDENCE between the Treasury and the Board of Customs, relative to the SALARIES of the CLERKS in the LONDON CUSTOMS.

— No. 1. —

COPY of TREASURY MINUTE, dated 7 February 1866.

THE Financial Secretary states to the Board that he has investigated, with the assistance of Sir Thomas Fremantle, Chairman of the Board of Customs, and Mr. Stephenson, Chairman of the Board of Inland Revenue, the questions relating to the salaries of the clerks in the Customs at the Port of London, upon which the Commissioners of Customs have, during the last year, reported to their Lordships.

The memorials which have been received from these officers complain generally that their salaries are too low; that the classification under which those salaries are regulated is faulty, and that they have suffered, and are likely still more to suffer from the injury to their prospects, occasioned by the recent alterations of the tariff, and consequent reductions in the higher classes of the establishment.

Mr. Childers states, that in his opinion the latter question stands by itself, and should be dealt with on grounds quite distinct from the former. Whatever relief it may be considered proper to give to public officers who may be injured in their prospects by changes of the kind referred to, the worst remedy would be to increase on that account the permanent rates of salary in the Department. Before long, objection would be taken to those salaries as excessive for the duties of the several offices, and after the necessary reductions had been made, the same complaints would be again raised with increased force.

It remains therefore to consider whether any alteration ought to be made in the present rates of salary, on the ground of their inadequacy for the duties of the Department, or of faulty classification.

There are 13 offices or Departments in the London Customs, containing altogether 672 officers of the rank of clerk.

Three of these, namely, the offices of the Secretary, the Solicitor, and the Receiver General, call for little remark. The rates of salary are undoubtedly sufficient, and the classification similar to that of other Departments of equal importance. The average salary of the 24 clerks in the Secretary's Office, including the

the Chief Clerks, is 236 *l.* ; of the nine clerks in the Solicitor's Office, 263 *l.* ; and of the 23 clerks in the Receiver General's Office, 198 *l.* The classification in the first and last is :—

SECRETARY.

Number.				Minimum.	Increment.	Maximum.
				£.	£.	£.
Three	-	-	-	350	15	450
Six	-	-	-	240	10	300
Seven	-	-	-	170	10	230
Eight	-	-	-	100	10	160

RECEIVER GENERAL.

Number.				Minimum.	Increment.	Maximum.
				£.	£.	£.
Four	-	-	-	350	20	450
Four	-	-	-	240	15	320
Six	-	-	-	160	10	220
Nine	-	-	-	80	10	140

The rise in salary is somewhat slower in the upper classes of the Secretary's Office, and in the lower classes of the Receiver General's.

With reference, however, to the other 10 Departments, the following table shows the classification of the clerks in each. Below the rank of "Chief Clerk," "Principal Clerk," or "Principal of Branches" they each contain either five or six classes of clerks, the minimum rate of salary being 75 *l.* a year, and the maximum 260 *l.*, 300 *l.*, or 320 *l.*

CUSTOMS.

ESTABLISHMENT OF CLERKS IN LONDON.

Scale of Class.			Controller General.	Inspector General.	Examiner.	Long Room.	Searcher.	Victoria Docks.	East India Docks.	London Docks.	St. Katharine Docks.	East and West India Docks.	TOTAL.
Minimum.	Increment.	Maximum.											
£.	£.	£.											
75	5	100	11	12	39	16	11	18	18	14	7	7	153
105	5	120	-	-	-	-	-	15	15	11	5	6	52
105	5	140	-	10	33	-	-	-	-	-	-	-	43
110	10	150	9	-	-	13	8	-	-	-	-	-	30
130	10	150	-	-	-	-	-	13	13	9	4	5	44
150	5	170	-	9	28	-	-	-	-	-	-	-	37
160	10	180	-	-	-	-	-	11	10	7	3	4	35
160	10	190	8	-	-	-	-	-	-	-	-	-	8
160	10	200	-	-	-	10	5	-	-	-	-	-	15
180	10	200	-	-	24	-	-	-	-	-	-	-	24
190	10	220	-	-	-	-	-	9	9	6	3	3	30
200	10	230	-	7	-	-	-	-	-	-	-	-	7
200	10	240	7	-	-	-	-	-	-	-	-	-	7
210	10	250	-	-	20	6	3	-	-	-	-	-	29
230	10	260	-	-	-	-	-	7	6	5	2	2	22
250	10	300	-	7	-	-	-	-	-	-	-	-	7
260	10	300	-	-	17	4	2	-	-	-	-	-	23
250	10	320	6	-	-	-	-	-	-	-	-	-	6
TOTAL - - -			41	45	161	49	29	73	71	52	24	27	572
Chief Clerks, &c. - - -			4	4	9	11	1	6	4	3	1	1	44

There are, therefore, eighteen varieties of class in these Departments. In two Departments (namely, those of the Inspector General and Examiner) no clerk receives an annual increment exceeding 5 *l.* until he has reached the salary of 170*l.*; and that increment may not be continuous, the clerk having twice to pass from a lower into a higher class, and being kept at the maximum of the former until a vacancy promotes him: 131 clerks are in these classes; and the effect of this system of classification may be illustrated by the present state of the higher class (150 *l.* by 5 *l.* to 170 *l.*) in the Examiner's Office. It contains 28 clerks. Their average salary is 167 *l.*, and their average length of service 13½ years. Only six promotions into this class have been made for 3½ years (since October 1862).

In five other Departments the annual increment of 5 *l.* extends to two classes, the maximum limit of the higher class being 120 *l.*: 116 clerks are in this position. The clerks at the head of the higher of these classes appear to have been generally about eight years in the service.

The average rate of salary in the 10 Departments (excluding the Chief Clerks, &c.) are:—

	Number.	£.
Controller General - - - -	41	178
Inspector General - - - -	45	158
Examiner - - - -	161	167
Long Room - - - -	49	163
Searcher's Office - - - -	29	158
Custom House and Victoria Docks -	73	149
Tea and East India Departments -	71	142
London Docks - - - -	52	145
St. Katharine Docks - - - -	24	148
East and West India Docks - - -	27	145
TOTAL Clerks - - -	572	157 average.
Or, omitting the Controller General's Department - - - -	531	156

Including the Chief Clerks, Principal Clerks, and Principals of Branches, the average salary of the 616 clerks in these offices is 172 *l.*

In the memorial presented by some of these officers, comparisons are instituted with the clerks in the other Departments of Government. In some cases, these comparisons are quite inadmissible. The duties and the position of a clerk in the Offices at Whitehall, or in the War Office, or Admiralty Departments, are far higher than those of a clerk in the Customs. With reference also to the Inland Revenue Department in London, the number of clerks is comparatively small; and their duties are so varied as to render any comparison with the large establishment of the Customs, the greater part of which is engaged on the same or very similar duties, practically useless.

But a comparison may, with great fairness, be made with the Post Office in London, and the following table shows the classification of the lower classes of clerks in that Department.

Omitting the Secretary's and Solicitor's Offices, and the Chief and other Clerks receiving more than 350 *l.* a year, there are in the Mail Office, Travelling Post Office, Receiver and Money Offices, and the Circulation Department, 471 clerks, classified as follows:—

	Minimum.	Increment.	Maximum.	Number.
	£. s. d.	£. s. d.	£. s. d.	
1st Class - - -	260 - -	10 - -	350 - -	66
2d Class - - -	180 - -	7 10 -	240 - -	172
3d Class - - -	80 - -	5 - -	150 - -	233
				471

The average salary of these 471 clerks is about 173 *l.*, or, including the Chief and other Superior Clerks, about 180 *l.*

Mr. Childers states, that in his opinion the classification in the Post Office

might be, with some modifications, applied to the Departments of the Customs.

It would not appear desirable to increase the maximum rates to those of the Post Office; but, on the other hand, the increment of the lower classes might be somewhat larger, the division into three classes being maintained. He proposes that in the nine Departments of Inspector General, Examiner, Long Room, Searcher, Custom House and Victoria Docks, Tea and East India, London Docks, St. Katharine Docks, and East and West India Docks, the scale should be—

			Minimum.		Increment.				Maximum.	
			£.		£.				£.	
1st Class	-	-	230	-	by	-	10	-	to	300
2d Class	-	-	150	-	by	-	10	-	to	220
3d Class	-	-	80	{by 5 <i>l.</i> for two years, afterwards by 10 <i>l.</i> -}						140

And he thinks that the numbers of the respective classes should be, at first, in the proportion of one of the first class to two of the second class, and three of the third class.

Under this classification the salaries would, in April 1867, be about the same as those of the clerks in the Post Office.

But while this change would render more rapid and uniform the flow of promotion, and, to some extent, increase at once the average salary of these officers, he urges, as highly beneficial for the service, that the arrangement which has been found to work satisfactorily in several offices, and of which their Lordships have recently authorised a considerable extension in the Admiralty, should be more widely carried out in the Customs; namely, the gradual substitution, as vacancies occur, of "writers" for the inferior grade of clerks. These persons would be selected from a social class inferior to that which supplies the majority of clerks who succeed in competitive examinations. They would be in receipt of day pay, increasing with length of service; and they would be appointed and discharged by the Board of Customs (within limits to be fixed by my Lords), as the fluctuations in the business of the departments might require.

Thus a large reduction might be made in the total number of clerks; and this might be best effected, by filling up no vacancies in the lowest class; and when by this process the number in the lowest class has become reduced much below a just proportion to the upper classes, the question of maintaining the number of clerks now sanctioned for the upper classes might receive further consideration.

Mr. Childers also states, that in his opinion the salaries of the Principal Clerks in the Warehousing Departments should be from 300 *l.* to 350 *l.*, instead of from 270 *l.* to 300 *l.*; and that the classification of the Controller General's Department should be assimilated as far as practicable to that of the Receiver General's Department. He considers that it will be proper to make further inquiry as to the salaries of the clerks at some of the outports; but that no general system of classification would be applicable to them.

Mr. Childers calculates that the immediate effect of the adoption of these proposals will be to add about 6,000 *l.* to the Estimate for 1866-7; and that further additions on account of annual increment would result in the following year. But, thereafter, the substitution of writers for clerks would lead to a gradual decrease of charge. He adds, that Sir Thomas Fremantle and Mr. Stephenson concur with him in these recommendations.

My Lords approve. With reference to the outports the scale adopted in London does not, and, in their Lordships' opinion, ought not to govern the rates elsewhere. The circumstances of each port should therefore be separately considered, and my Lords will hereafter institute an inquiry whether an improvement in the salaries now established at any of those ports is called for.

Send a copy of this Minute to the Commissioners of Customs, and request them to report to my Lords, in detail, the arrangements which they would propose for applying the new scale of salaries to the several Departments in London.

Let provision to the extent of 6,000 *l.* for additional salaries, and for the employment of writers, be inserted in the Estimates for 1866-7.

— No. 2. —

REPORT of the COMMISSIONERS of CUSTOMS.

To the Lords Commissioners of Her Majesty's Treasury.

Mr. HAMILTON having by his letter, dated the 10th instant, transmitted to us a copy of your Lordships' Minute of the 9th preceding, authorising an improved scale of salary to certain clerks in this Department in the port of London, and having at the same time requested that we would report to your Lordships in detail the arrangements which we would propose for applying the new scale of salaries to the several Departments in London :

In obedience to your Lordship's desire, we beg to submit for your Lordships' consideration the annexed scheme of Establishments for the Offices of the—

Controller General.

Inspector General of Imports and Exports.

Examiner.

Long Room.

Searcher.

Controller of Warehousing Accounts at Custom House and Victoria Docks :

Tea.

London Docks.

St. Katharine Docks.

East and West India Docks.

In preparing the scheme, we have, in accordance with your Lordships' directions, assigned a maximum salary of 350 *l.* to the Principal Clerks in the Warehousing Departments, instead of 300 *l.* as heretofore, and this alteration has rendered necessary a corresponding increase in the minimum salary of the Assistant Controller of Accounts, which is now 320 *l.* per annum, or 30 *l.* below the proposed maximum salary of the Principal Clerks, from which rank they are usually selected. We have therefore inserted a salary of 360 *l.* as the minimum of the Assistant Controllers of Accounts in the several Departments. We have also assigned salaries of 400 *l.*, rising 20 *l.* per annum to 500 *l.* per annum, instead of 350 *l.* rising by 20 *l.* per annum to 450 *l.*, to the Controllers of Accounts at the St. Katharine Docks and East and West India Docks, in order to place them on an equality with the Controllers of Accounts in the other Departments.

We also beg to state that the salaries of the clerks of the 1st class in the offices of the Receiver General and Controller General, which will henceforth be assimilated, have been fixed at 240 *l.*, rising 15 *l.* per annum to 320 *l.* per annum, whereas in the Secretary's Office the salaries of the clerks on the 1st class are 240 *l.*, rising 10 *l.* per annum to 300 *l.* per annum; and in order to place the latter in as favourable a position as the clerks in the first-named offices, we submit whether your Lordships may not be pleased to approve of the salaries of the clerks of the 1st class in the Secretary's Office being fixed at the like amount, viz., 240 *l.*, rising 15 *l.* per annum to 320 *l.* per annum.

We have to add, that in some instances clerks in the Establishments now under revision are at present upon classes, the maximum salary of which is higher in amount than the maximum salary which they can attain in the classes on which they will be placed upon the new Establishments; and we would therefore request your Lordships' authority in all such cases to pay them, as personal allowances, the difference between the maximum salaries of the classes on which they may be placed, and the maximum salaries to which they have already or might hereafter be raised on the Establishment now in force. And we would further suggest that the revised Establishment may come into operation on the 1st April next, the commencement of the financial year, so that those clerks who shall then have remained for a year or upwards at their present salaries, and shall be entitled to an augmentation thereof under such new Establishment, shall receive one-fourth part of the first annual increment on the 1st July next.

Custom House, London,
19 February 1866.

Thos. F. Fremantle.
F. Goulburn.

SCHEME of ESTABLISHMENTS for the undermentioned OFFICES, referred to in a
REPORT of the COMMISSIONERS of CUSTOMS, dated 19 February 1866.

	Salary of Office.		
	Minimum.	Annual Increment.	Maximum.
<i>Controller General's Office :</i>	£.	£.	£.
1 Controller General - - - - -	700	20	800
1 Assistant Controller General - - - - -	450	20	550
4 Principal Clerks - - - - -	350	20	450
7 Clerks—1st Class - - - - -	240	15	320
14 „ 2d Class - - - - -	160	10	220
20 „ 3d Class - - - - -	80	10	140
<i>Office of Inspector General of Imports and Exports :</i>			
1 Inspector General - - - - -	800	After five years' service.	900
1 Assistant Inspector General - - - - -	450	25	550
4 Principal Clerks - - - - -	320	15	400
8 Clerks—1st Class - - - - -	280	10	300
15 „ 2d Class - - - - -	150	10	220
22 „ 3d Class - - - - -	80	By 5 l. for two years, afterwards by 10 l.	140
<i>Examiner's Office :</i>			
1 Examiner and Jerquer - - - - -	650	25	750
Additional allowance to present possessor -	50	-	50
1 Assistant Examiner - - - - -	450	25	550
9 Principal Clerks - - - - -	320	15	400
27 Clerks—1st Class - - - - -	230	10	300
54 „ 2d Class - - - - -	150	10	220
80 „ 3d Class - - - - -	80	By 5 l. for two years, afterwards by 10 l.	140
<i>Long Room :</i>			
1 Collector and Chief Registrar of Shipping -	1,000	-	1,000
Additional allowance to present possessor -	200	-	200
5 Principals of Branches - - - - -	400	20	500
6 Principal Clerks - - - - -	310	15	350
8 Clerks—1st Class - - - - -	230	10	300
17 „ 2d Class - - - - -	150	10	220
24 „ 3d Class - - - - -	80	By 5 l. for two years, afterwards by 10 l.	140
<i>Searcher's Office :</i>			
1 Principal of the Department - - - - -	400	20	500
1 Principal Clerk - - - - -	310	15	350
Additional allowance to present possessor -	50	-	50
6 Clerks—1st Class - - - - -	230	10	300
12 „ 2d Class - - - - -	150	10	220
17 „ 3d Class - - - - -	80	By 5 l. for two years, afterwards by 10 l.	140

	Salary of Office.		
	Minimum.	Annual Increment.	Maximum.
	£.	£.	£.
<i>Custom House and Victoria Docks :</i>			
1 Controller of Warehousing Accounts - -	400	20	500
1 Assistant Controller of Accounts - -	360	20	400
6 Principal Clerks - {	360	20	400
	310	10	350
12 Clerks—1st Class - - - - -	230	10	300
25 „ 2d Class - - - - -	150	10	220
36 „ 3d Class - - - - -	80	By 5 l. for two years, afterwards by 10 l.	140
<i>Tea Office :</i>			
1 Controller of Warehousing Accounts - -	400	20	500
1 Assistant Controller of Accounts - -	360	20	400
4 Principal Clerks - - - - -	310	10	350
12 Clerks—1st Class - - - - -	230	10	300
24 „ 2d Class - - - - -	150	10	220
35 „ 3d Class - - - - -	80	By 5 l. for two years, afterwards by 10 l.	140
<i>London Docks :</i>			
1 Controller of Warehousing Accounts - -	400	20	500
1 Assistant Controller of Accounts - -	360	20	400
3 Principal Clerks - - - - -	310	10	350
11 Clerks—1st Class - - - - -	230	10	300
21 „ 2d Class - - - - -	150	10	220
32 „ 3d Class - - - - -	80	By 5 l. for two years, afterwards by 10 l.	140
<i>St. Katharine Docks :</i>			
1 Controller of Warehousing Accounts - -	400	20	500
1 Assistant Controller of Accounts - -	360	20	400
1 Principal Clerk - - - - -	310	10	350
4 Clerks—1st Class - - - - -	230	10	300
8 „ 2d Class - - - - -	150	10	220
12 „ 3d Class - - - - -	80	By 5 l. for two years, afterwards by 10 l.	140
<i>East and West India Docks :</i>			
1 Controller of Warehousing Accounts - -	400	20	500
1 Assistant Controller of Accounts - -	360	20	400
1 Principal Clerk - - - - -	310	10	350
5 Clerks—1st Class - - - - -	230	10	300
11 „ 2d Class - - - - -	150	10	220
15 „ 3d Class - - - - -	80	By 5 l. for two years, afterwards by 10 l.	140

— No. 3. —

The Secretary of the Treasury to the Commissioners of Customs.

Gentlemen,

Treasury Chambers, 23 February 1866.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords are pleased to approve of the scheme of establishment for the undermentioned offices, referred to in your report, dated the 19th instant, as proposed by you, viz. :

(Schedule, as in pages 6 and 7).

Their Lordships further direct me to convey to you their sanction for fixing the salaries of the clerks of the first class in the Secretary's Office at 240 *l.*, rising by 15 *l.* per annum to 320 *l.*; being similar to the salaries of the clerks of first class in the offices of the Receiver General and Controller General.

With reference to the cases of clerks in the Establishments now under revision, who are at present upon classes the maximum salary of which is higher in amount than the maximum salary which they can attain in the classes on which they will be placed upon the new establishments, their Lordships direct me to convey to you their authority to pay them, as personal allowances, the difference between the maximum salaries of the classes on which they may be placed, and the maximum salaries to which they have already, or might hereafter be raised on the Establishment now in force.

I am to add that their Lordships are pleased to approve of your suggestion that the revised Establishment should come into operation on 1st April next.

I am, &c.

(signed) *Hugh C. E. Childers.*

CUSTOMS' CLERKS (LONDON).

FURTHER RETURN.

COPIES of TREASURY MINUTE and subsequent
CORRESPONDENCE between the Treasury and
the Board of Customs, relative to the SALARIES
of the Clerks in the LONDON CUSTOMS.

(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
2 March 1866.

83-1.

Under 2 oz.

CUSTOMS' CLERKS (OUT-PORTS).

RETURN to an Order of the Honourable the House of Commons,
dated 11 May 1866 ;—for,

COPY “ of CORRESPONDENCE between the Treasury and the Board of Customs,
relative to the SALARIES of the CLERKS of the CUSTOMS' ESTABLISHMENT
at the OUT-PORTS.”

Treasury Chambers, }
11 May 1866. }

HUGH C. E. CHILDERS.

TREASURY MINUTE, dated 22 March 1866.

My Lords resume the consideration of the salaries of the clerks in the Customs, which formed the subject of their Minute, dated 7th ultimo.

The Financial Secretary states to the Board that he has, with the assistance of Sir Thomas Fremantle and Mr. Stephenson, extended his inquiry to the out-port clerks.

At Liverpool, a system of classification prevails, similar to that which has just been superseded in London. The clerks in the Long Room (receiving 300 *l.* a year, or less) are divided into five, and those in the warehousing department into six classes; the annual increment of 5 *l.*, extending in the former up to 100 *l.*, and in the latter to 120 *l.* The maximum and minimum salaries, excluding principal and first-class clerks, are 300 *l.* and 70 *l.* respectively in the Long Room, and 260 *l.* and 75 *l.* in the warehousing department.

Mr. Childers proposes that the future scale for the Long Room should be nearly the same as that in the Controller General's Office in London; and that the future establishment should be—

2 Principal Clerks	-	-	-	450 <i>l.</i>	-	by -	20 <i>l.</i>	to -	500 <i>l.</i>
3 Chief Clerks	-	-	-	350 <i>l.</i>	-	by -	15 <i>l.</i> *	to -	420 <i>l.</i>
6 1st Class Clerks	-	-	-	240 <i>l.</i>	-	by -	15 <i>l.</i>	to -	320 <i>l.</i>
9 2nd Class Clerks	-	-	-	160 <i>l.</i>	-	by -	10 <i>l.</i>	to -	220 <i>l.</i>
13 3rd Class Clerks	-	-	-	80 <i>l.</i>	-	{ 5 <i>l.</i> for 2 years }		-	140 <i>l.</i>
						{ 10 <i>l.</i> afterwards }			

In the warehousing department, he proposes that the principal clerks shall receive from 280 *l.* to 320 *l.*, instead of 270 *l.* to 300 *l.* as now, and that in lieu of the six classes, three should be established, with the following salaries:

11 First Class	-	-	-	210 <i>l.</i>	-	by -	10 <i>l.</i>	to -	270 <i>l.</i>
22 Second Class	-	-	-	150 <i>l.</i>	-	by -	10 <i>l.</i>	to -	200 <i>l.</i>
32 Third Class	-	-	-	80 <i>l.</i>	-	{ 5 <i>l.</i> for 2 years }		-	140 <i>l.</i>
						{ 10 <i>l.</i> afterwards }			

These changes would add about 800 *l.* in the first year, and as much in the second, to the expense of the Liverpool establishment.

With reference to the other out-ports, Mr. Childers states that the rates of salary now in force appear to him to be governed by no rule, and that no classification or progressive increase has as yet been established anywhere.

The 10 ports having the largest number of clerks are Glasgow, Dublin, Bristol, Hull, Leith, Newcastle, Greenock, Southampton, Belfast and Plymouth.

Each of them has a first clerk with salary varying from 280 *l.* to 400 *l.*, and an establishment of ordinary clerks numbering from 9 at the last-named ports to 23 at Glasgow.

No

* The present holders of these offices retaining the privilege of rising by 20 *l.* annually.
266.

No two clerks at the same port receive the same rate of salary, and they are only entitled to any increase as vacancies occur above them.

At the smaller of these ports the salary of the first clerk does not exceed 260*l.*, and there are from one to eight ordinary clerks, without classification or progressive increase. Mr. Childers proposes that at every port where clerks (having no out-door duties) are appointed, they should be classified on a plan similar to that proposed for London and Liverpool.

He thinks that the first clerk should, at the 10 ports hereinbefore mentioned, be called chief clerk, and should receive from 300 *l.* to 350 *l.*, or from 300 *l.* to 400 *l.* (according to the importance of the port), with an annual increment of 10 *l.*; that at the three ports of Glasgow, Dublin, and Bristol, where the salaries of the second clerks are now respectively 290 *l.*, 280 *l.*, and 280 *l.*, there should be a second chief clerk, with a salary of from 300 *l.* to 350 *l.* (the first or principal clerk having 350 *l.* to 400 *l.*), and that the classes of the other clerks should be—

First Class	-	-	-	200 <i>l.</i>	-	by	-	10 <i>l.</i>	to	-	260 <i>l.</i>
Second Class	-	-	-	130 <i>l.</i>	-	by	-	10 <i>l.</i>	to	-	190 <i>l.</i>
Third Class	-	-	-	80 <i>l.</i>	-	{ 5 <i>l.</i> for 4 years, afterwards by 10 <i>l.</i> }					120 <i>l.</i>

The numbers in each class should be regulated according to the circumstances of the port, observing, however, as a general rule, the proportion of one, two, and three.

Should it happen that any of the clerks in the establishments now under revision, are at present in receipt of higher fixed salaries, or upon classes the maximum salary of which is higher than the maximum salary which they can attain in the classes on which they will be placed upon the new establishment, they should receive the proper differences as personal allowances.

Mr. Childers also considers, that in re-adjusting the salaries of the clerks it will be necessary and proper to review those of the collectors at the smaller ports.

The probable expense of these changes would be about 2,500 *l.* in the first year.

Mr. Childers adds, that in applying to the departments in London the general principle of the Minute of the 7th February, and especially that part of it which lays down the proportion between the three classes, some inequalities have resulted which it would be proper to adjust, and he thinks that in the departments of the Controller General, the Inspector General of Imports and Exports, the Examiner, and the Long Room, an addition might be properly made to the number of 1st Class clerks.

He recommends, accordingly, that the numbers should be—

Controller General.	Inspector General.	Examiner.	Long Room.
First Class - - 9	10	35	11
Second Class - - 14	15	54	16
Third Class - - 18	20	72	22

Instead of, as now,

Controller General.	Inspector General.	Examiner.	Long Room.
First Class - - 7	8	27	8
Second Class - - 14	15	54	17
Third Class - - 20	22	80	24

My Lords approve the proposals submitted to them by the Financial Secretary.

Write to the Board of Customs.

REPORT of the Commissioners of Customs.

To the Lords Commissioners of Her Majesty's Treasury.

MR. CHILDERS having, by his letter dated the 23d ultimo, transmitted to us a copy of your Lordships' Minute of the same date, relative to the adjustment of the salaries of the Customs Clerks at the out-ports, and desired that we would submit a scheme accordingly :

We report, that the number of clerks to be placed upon each class at Liverpool, and the rates of salary to be assigned to them, having been fixed by your Lordships' Minute above mentioned, no further remarks would appear to be necessary from us.

We have, however, in obedience to your Lordships' directions, prepared a scheme of establishment for the clerks at the other out-ports upon the principle laid down by your Lordships, and beg to submit the same for your Lordships' consideration ; having to observe that at several of the smaller ports the duties of clerk are combined with those of examining officer, and in those cases where it appeared that the clerical portion of the work was more important than the out-door portion, we have included the officers in the lists of clerks who will obtain increase of salary by annual increments. And although your Lordships only provided for a second chief clerk at Glasgow, Dublin, and Bristol, where the salaries of the second clerks are now respectively 290 *l.*, 280 *l.* and 280 *l.*, we are induced to submit that a second chief clerk may also be allowed at Hull ; the number of clerks at that port being equal to the number at Bristol (18 altogether), although the salary of the second clerk has hitherto remained at 250 *l.* per annum.

By this scheme the whole establishment of clerks at the out-ports, exclusive of the chief clerks, will be placed upon three classes ; and an opinion might be entertained that, upon a vacancy occurring in one of the higher classes, the clerk having the longest service on the lower class would be advanced in his room at whatever port the vacancy might have arisen : and in order to prevent misconception on this point, we would submit, should the proposition meet with your Lordships' approval, that the clerks be informed that the present system of promotion at their own ports will be continued, and that, except for special reasons, a clerk will not be introduced into the midst of an establishment at another port, or removed from port to port.

We would also request your Lordships' authority that the revised establishment may take effect on and from the 1st instant ; and that to those clerks who shall have been in receipt of their present salaries for 12 months, the first annual increment shall be payable from that date.

(signed) *Thos. F. Fremantle.*
F. Goulburn.

Custom House, 23d April 1866.

SCHEME of ESTABLISHMENTS for the CLERKS at the several OUT-PORTS (exclusive of *Liverpool*), prepared in conformity with the Principle laid down in the Minute of the Lords of the Treasury, dated 22 March 1866.

Port of Glasgow :

1st Chief Clerk	-	-	350 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	-	400 <i>l.</i>
2d Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	-	350 <i>l.</i>
22 Clerks, viz. :								
4 of the 1st Class	-	-	200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	-	260 <i>l.</i>
7 of the 2d Class	-	-	130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	-	190 <i>l.</i>
11 of the 3d Class	-	-	80 <i>l.</i> , increasing 5 <i>l.</i> for 4 years, and 10 <i>l.</i> afterwards, to	-	-	-	-	120 <i>l.</i>

Port of Dublin :

1st Chief Clerk	-	-	350 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	-	400 <i>l.</i>
2d Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	-	350 <i>l.</i>
19 Clerks, viz. :								
3 of the 1st Class	-	-	200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	-	260 <i>l.</i>
7 of the 2d Class	-	-	130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	-	190 <i>l.</i>
9 of the 3d Class	-	-	80 <i>l.</i> , increasing 5 <i>l.</i> for 4 years, and 10 <i>l.</i> afterwards, to	-	-	-	-	120 <i>l.</i>

Port of Bristol :

1st Chief Clerk	-	-	350 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	400 <i>l.</i>
2d Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	350 <i>l.</i>
16 Clerks, viz. :							
3 of the 1st Class	-	-	200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
5 of the 2d Class	-	-	130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
8 of the 3d Class	-	-	80 <i>l.</i> , increasing 5 <i>l.</i> for 4 years, and 10 <i>l.</i> afterwards, to	-	-	-	120 <i>l.</i>

Port of Hull :

1st Chief Clerk	-	-	350 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	400 <i>l.</i>
2d Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	350 <i>l.</i>
16 Clerks, viz. :							
3 of the 1st Class	-	-	200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
5 of the 2d Class	-	-	130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
8 of the 3d Class	-	-	80 <i>l.</i> , increasing 5 <i>l.</i> for 4 years, and 10 <i>l.</i> afterwards, to	-	-	-	120 <i>l.</i>

Port of Leith :

Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	400 <i>l.</i>
15 Clerks, viz. :							
3 of the 1st Class	-	-	200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
5 of the 2d Class	-	-	130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
7 of the 3d Class	-	-	80 <i>l.</i> , increasing 5 <i>l.</i> for 4 years, 10 <i>l.</i> afterwards, to	-	-	-	120 <i>l.</i>

Port of Newcastle :

Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	350 <i>l.</i>
14 Clerks, viz. :							
3 of the 1st Class	-	-	200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
4 of the 2d Class	-	-	130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
7 of the 3d Class	-	-	80 <i>l.</i> , increasing 5 <i>l.</i> for 4 years, 10 <i>l.</i> afterwards, to	-	-	-	120 <i>l.</i>

Port of Southampton :

Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	350 <i>l.</i>
9 Clerks, viz. :							
2 of the 1st Class	-	-	200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
3 of the 2d Class	-	-	130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
4 of the 3d Class	-	-	80 <i>l.</i> , increasing 5 <i>l.</i> per ann. for 4 years, afterwards 10 <i>l.</i> , to	-	-	-	120 <i>l.</i>

Port of Greenock :

Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	360 <i>l.</i>
9 Clerks, viz. :							
2 of the 1st Class	-	-	200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	250 <i>l.</i>
3 of the 2d Class	-	-	130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
4 of the 3d Class	-	-	80 <i>l.</i> , increasing 5 <i>l.</i> per ann. for 4 years, afterwards 10 <i>l.</i> , to	-	-	-	120 <i>l.</i>

Port of Plymouth :

Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	350 <i>l.</i>
8 Clerks, viz. :							
1 of the 1st Class	-	-	200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
3 of the 2d Class	-	-	130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
4 of the 3d Class	-	-	80 <i>l.</i> , increasing 5 <i>l.</i> per annum for 4 years, after- wards 10 <i>l.</i> , to	-	-	-	120 <i>l.</i>

Port of Belfast :

Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	350 <i>l.</i>
8 Clerks, viz. :							
1 of the 1st Class	-	-	200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
3 of the 2d Class	-	-	130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
4 of the 3d Class	-	-	80 <i>l.</i> , increasing 5 <i>l.</i> per annum for 4 years, after- wards 10 <i>l.</i> , to	-	-	-	120 <i>l.</i>

Port of Cork:

1 Chief Clerk	-	-	300 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	350 <i>l.</i>
7 Clerks, viz.:							
1 of the 1st Class	-		200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
3 of the 2d Class	-		130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
3 of the 3d Class	-		80 <i>l.</i> , increasing 5 <i>l.</i> per annum for 4 years, afterwards 10 <i>l.</i> , to	-	-	-	120 <i>l.</i>

Port of Cardiff:

8 Clerks, viz.:							
2 of the 1st Class	-		200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
3 of the 2d Class	-		130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
3 of the 3d Class	-		80 <i>l.</i> , increasing 5 <i>l.</i> per annum for 4 years, afterwards 10 <i>l.</i> , to	-	-	-	120 <i>l.</i>

Port of West Hartlepool:

7 Clerks, viz.:							
1 of the 1st Class	-		200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
3 of the 2d Class	-		130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
3 of the 3d Class	-		80 <i>l.</i> , increasing 5 <i>l.</i> per annum for 4 years, afterwards 10 <i>l.</i> , to	-	-	-	120 <i>l.</i>

Port of Swansea:

6 Clerks, viz.:							
1 of the 1st Class	-		200 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	260 <i>l.</i>
2 of the 2d Class	-		130 <i>l.</i> , increasing 10 <i>l.</i> per annum to	-	-	-	190 <i>l.</i>
3 of the 3d Class	-		80 <i>l.</i> , increasing 5 <i>l.</i> per annum for 4 years, afterwards 10 <i>l.</i> , to	-	-	-	120 <i>l.</i>

Ports with 5 Clerks:

Aberdeen	-	-	-	1 of the 1st Class, 200 <i>l.</i> , increasing 10 <i>l.</i> per annum to 260 <i>l.</i>
Gloucester	-	-	-	2 of the 2d Class, 130 <i>l.</i> , increasing 10 <i>l.</i> per annum to 190 <i>l.</i>
North Shields	-	-	-	2 of the 3d Class, 80 <i>l.</i> , increasing 5 <i>l.</i> per annum for 4 years, afterwards 10 <i>l.</i> , to 120 <i>l.</i>
Sunderland	-	-	-	

Ports with 4 Clerks:

Dundee	-	-	-	1 of the 1st Class, 200 <i>l.</i> , increasing 10 <i>l.</i> per annum to 260 <i>l.</i>
Folkestone	-	-	-	2 of the 2d Class, 130 <i>l.</i> , increasing 10 <i>l.</i> per annum to 190 <i>l.</i>
Grimsby	-	-	-	2 of the 3d Class, 80 <i>l.</i> , increasing 5 <i>l.</i> per annum for 4 years, afterwards 10 <i>l.</i> , to 120 <i>l.</i>
Limerick	-	-	-	
Londonderry	-	-	-	
Newport	-	-	-	

Ports with 3 Clerks:

Portsmouth	-	-	-	1 of the 1st Class, 200 <i>l.</i> , increasing 10 <i>l.</i> per annum to 260 <i>l.</i>
				1 of the 2d Class, 130 <i>l.</i> , increasing 10 <i>l.</i> per annum to 190 <i>l.</i>
				1 of the 3d Class, 80 <i>l.</i> , increasing 5 <i>l.</i> per annum for 4 years, afterwards 10 <i>l.</i> , to 120 <i>l.</i>

The general establishment is larger at Portsmouth than at the other ports having 3 clerks, and the present salaries of the clerks are higher.

Exeter	-	-	-	
Manchester	-	-	-	1 of the 2d Class, 130 <i>l.</i> , increasing 10 <i>l.</i> per annum to 190 <i>l.</i>
Newhaven	-	-	-	2 of the 3d Class, 80 <i>l.</i> , increasing 5 <i>l.</i> per annum for 4 years, afterwards 10 <i>l.</i> , to 120 <i>l.</i>
Waterford	-	-	-	
Whitehaven	-	-	-	

Ports with 2 Clerks:

Bradford	-	-	-	
Douglas	-	-	-	
Dover	-	-	-	
Falmouth	-	-	-	
Goole	-	-	-	
Grangemouth	-	-	-	
Halifax	-	-	-	
Harwich	-	-	-	
Jersey	-	-	-	1 of the 2d Class, 130 <i>l.</i> , increasing 10 <i>l.</i> per annum, to 190 <i>l.</i>
Lancaster	-	-	-	1 of the 3d Class, 80 <i>l.</i> , increasing 5 <i>l.</i> per annum, for 4 years, afterwards 10 <i>l.</i> , to 120 <i>l.</i>
Leeds	-	-	-	
Llanelli	-	-	-	
Lowestoft	-	-	-	
Preston	-	-	-	
South Shields	-	-	-	
Stockton	-	-	-	
Weymouth	-	-	-	
Yarmouth	-	-	-	

Ports with 1 Clerk :

Chester	-	-	-	-	17 Ports, each 1 Clerk of the 2d Class, 130 <i>l.</i> per annum, increasing 10 <i>l.</i> per annum, to 190 <i>l.</i>
Cowes	-	-	-	-	
Dartmouth	-	-	-	-	
Drogheda	-	-	-	-	
Dundalk	-	-	-	-	
Galway	-	-	-	-	
Ipswich	-	-	-	-	
Lynn	-	-	-	-	
New Ross	-	-	-	-	
Newry	-	-	-	-	
Peterhead	-	-	-	-	
Poole	-	-	-	-	
Port Glasgow	-	-	-	-	
Shoreham	-	-	-	-	
Sligo	-	-	-	-	
Tralee	-	-	-	-	
Truro	-	-	-	-	
Alloa	-	-	-	-	25 Ports, each 1 Clerk of the 3d Class, 80 <i>l.</i> per annum, increasing 5 <i>l.</i> per annum for 4 years, afterwards 10 <i>l.</i> per annum, to 120 <i>l.</i>
Arbroath	-	-	-	-	
Banff	-	-	-	-	
Berwick	-	-	-	-	
Bridport	-	-	-	-	
Carlisle	-	-	-	-	
Carnarvon	-	-	-	-	
Colchester	-	-	-	-	
Dumfries	-	-	-	-	
Guernsey	-	-	-	-	
Inverness	-	-	-	-	
Kirkaldy	-	-	-	-	
Littlehampton	-	-	-	-	
Middlesbrough	-	-	-	-	
Milford	-	-	-	-	
Montrose	-	-	-	-	
Penzance	-	-	-	-	
Perth	-	-	-	-	
Rochester	-	-	-	-	
Runcorn	-	-	-	-	
Scarborough	-	-	-	-	
Skibbereen	-	-	-	-	
Wexford	-	-	-	-	
Whitby	-	-	-	-	
Workington	-	-	-	-	

The Secretary of the Treasury to the Commissioners of Customs.

Gentlemen,

Treasury Chambers, 10 May 1866.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, with reference to your Report of the 23d ultimo, that my Lords approve of the following scheme of establishments for the clerks at the several out ports (exclusive of Liverpool), as proposed by you, viz.:

SCHEME of ESTABLISHMENTS for the CLERKS at the several OUT PORTS (exclusive of *Liverpool*), prepared in conformity with the Principle laid down in the Minute of the Lords of the Treasury, dated 22 March 1866.

(Schedule as in pages 3, 4, 5, and 6.)

You will observe that, in approving of the scheme of establishments submitted by you, my Lords have sanctioned the port of Hull being put on the same footing as the ports of Dublin, Glasgow, and Bristol, with regard to a second chief clerk, with a salary of 300 *l.*, rising by 10 *l.* per annum to 350*l.*, being allowed on its establishment as recommended by you.

I am further to state that, as by the scheme of establishments now sanctioned, the whole of the clerks at the out ports, exclusive of the chief clerks, will be placed upon three classes, an opinion might be entertained that upon a vacancy occurring in one of the higher classes the clerk having the longest service on the lower class would be advanced in his room at whatever port the vacancy might have arisen, my Lords desire, in order to prevent misconception

on this point, that the clerks may be informed that the present system of promotion at their own ports will be continued, so far as regards those ports having more than one clerk.

With respect, however, to the ports at which there is only one clerk on the establishment, my Lords direct that, in the event of a vacancy occurring at a port where the clerkship is a second class clerkship, it may be filled up by the promotion thereto of a deserving clerk from one of those ports where the clerkship held by him is a third class clerkship.

I am also to state that my Lords approve of the proposal made by you, that the revised establishments should take effect on and from the 1st ultimo, and that to those clerks who shall have been in receipt of their present salaries for twelve months, the first annual increment shall be payable from that date.

I am to state, in conclusion, that my Lords are pleased to authorise you to grant to any clerk who may suffer loss in consequence of his being placed in a class the salary of which is not equal to that which he now enjoys, a personal allowance equal to the difference between his present and late salary.

I am, &c.

(signed) *Hugh C. E. Childers.*

The Commissioners of Customs.

REPORT of the Commissioners of Customs.

To the Lords Commissioners of Her Majesty's Treasury.

WE beg to state to your Lordships that the position of the junior collectors of this revenue at the out ports has recently engaged our attention, and having carefully considered the circumstances of their case, we take leave to submit to your Lordships the following remarks thereon.

The number of collectors in the United Kingdom, including two sub-collectors, is 135. Fifty of them receive salaries amounting to 300*l.* per annum and upwards, while the remaining 85 officers are divided into three classes, with the salaries under mentioned :

21 at -	-	-	-	-	-	£. 250 per annum.
33 at -	-	-	-	-	-	200 "
31 at -	-	-	-	-	-	150 "

The collectors are the principal representatives of the department at their respective ports, and are expected to maintain a respectable appearance, both as regards themselves and families.

The prospects of promotion, however, of this class of officers have been very seriously interfered with by the abolition of the office of Comptroller, and by the prospective reduction of the salaries of collectors at 40 ports, under the regulations of 1860.

And they have for the most part remained many years without advancement, and although your Lordships were pleased by your order of the 29th December 1864, to allow to the collectors in receipt of salaries of 200*l.* and 150*l.* per annum, who had remained seven years on their respective classes without advancement, a personal allowance of 30*l.* per annum, we are satisfied that many of them are obliged to resort to the strictest system of economy, in order to maintain and educate their children without incurring debt.

We do not deem it necessary to raise the established salary of the collectors upon their admission to the classes ; but with a view to improve their position, and as a reward of length of service, we would submit that the system of annual increment which has been applied to nearly all the clerks upon the establishment in London, and is proposed to be extended to those at the out ports, be also extended to the junior collectors, and that in future they be allowed an increase of 10*l.* per annum on their present salaries until they reach the minimum salary of the class immediately preceding them.

Under this system the establishment would be regulated as follows, viz. :

21 Collectors at 250 <i>l.</i> , rising 10 <i>l.</i> per annum, to	-	-	-	-	300 <i>l.</i>
33 " 200 <i>l.</i> " "	-	-	-	-	250 <i>l.</i>
31 Collectors and Sub-Collectors at 150 <i>l.</i> , rising 10 <i>l.</i> per annum, to					200 <i>l.</i>

85

but, as the salary of five collectors on the 250*l.* list is already made up to 300*l.* per annum by personal allowances, and other collectors will shortly be promoted, the additional charge upon the public for the first year will be less than 800*l.*, whilst the total increased charge could not exceed 4,250*l.*, even in the improbable event of all the collectors arriving at their maximum salaries at the same time.

We would also request your Lordships' consideration of another point connected with this class of officers; the expenses necessarily incurred by a collector in removing his family from port to port, and frequently from one part of the United Kingdom to another, press very heavily upon his resources, and if he has no private means, not unfrequently involve him in debts and liabilities from which he is unable to extricate himself for many years. To an officer with a family of children this consideration is so pressing that a deserving collector has occasionally declined promotion offered to him by us, because he could not prudently provide for the expenditure; and, if the salaries of collectors are increased by annual increments up to or nearly the salary of the next class, the inducement to accept promotion will be diminished.

We would therefore submit that we may be authorised to pay to each collector, on the three classes receiving salaries of 250*l.*, 200*l.*, and 150*l.*, on his removal to another port on promotion, the usual removal expenses; and we make this proposal in full confidence that the measure will be most advantageous to the officer and conducive also to the good of the service; moreover, the promotion of collectors is now slow, and the annual expense to the public will be inconsiderable.

Should your Lordships be pleased to approve of these propositions, we request to be favoured with your orders accordingly; and we would also suggest that to those collectors who may have been in receipt of their present rates of salary for 12 months, the first annual increment shall be payable from the 1st of April, so that they shall receive one-fourth part thereof on the 1st July next.

(signed) *Thos. F. Fremantle.*
Grenville C. L. Berkeley.

Custom House,
8 May 1866.

The Secretary of the Treasury to the Commissioners of Customs.

Gentlemen,

Treasury Chambers, 12 May 1866.

THE Lords Commissioners of Her Majesty's Treasury have had before them your Report of the 8th inst., relative to the position of the junior collectors of Customs at the out ports; and, in compliance with the recommendation contained therein, their Lordships direct me to convey to you their sanction to your proposal, that with a view to the improvement of the position of these officers, and as a reward for length of service, they should in future be allowed an increase of 10*l.* per annum on their present salaries until they reach the minimum salary of the class immediately preceding them. Under this system the establishment would be regulated as follows, viz. :—

21 Collectors at	-	-	250 <i>l.</i> , rising 10 <i>l.</i> per annum, to	300 <i>l.</i>
33 - ditto	-	-	200 <i>l.</i> - - ditto	- - - 250 <i>l.</i>
31 Collectors and sub-collectors,	150 <i>l.</i>	- - ditto	- - -	200 <i>l.</i>

Their

Their Lordships further direct me to convey to you their approval of your suggestion, that the usual removal expenses should be paid to each collector on the three classes receiving salaries of 250 *l.*, 200 *l.*, and 150 *l.*, on his removal to another port on promotion; and they are also pleased to approve of your proposal, that to those collectors who may have been in receipt of their present rates of salary for 12 months, the first annual increment shall be payable from 1st April, so that they shall receive one-fourth part thereof on 1st July next.

I am, &c.

(signed) *Hugh C. E. Childers.*

The Commissioners of Customs.

CUSTOMS' CLERKS (OUT PORTS).

COPY of CORRESPONDENCE between the Treasury and the Board of Customs, relative to the SALARIES of the Clerks of the Customs' ESTABLISHMENT at the OUT PORTS.

(*Mr. Childers.*)

Ordered, by The House of Commons, to be Printed,
11 May 1866.

DUCHY OF CORNWALL.

1 8 6 5.

AN ACCOUNT

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

DUCHY OF CORNWALL,

In the Year ended on the 31st December 1865.

(Presented pursuant to Act 1 & 2 Vict. c. 110.)

*Ordered, by The House of Commons, to be Printed,
27 February 1866.*

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY OF CORNWALL,

CHARGE.	CHARGE for 1865, including Arrears on 31 Dec. 1864.			ARREARS accrued since 31 Dec. 1848, outstanding 31 Dec. 1865.			RECEIPTS in the Year 1865.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
To BALANCE remaining to the Credit of the Receiver General of the Duchy of Cornwall, on the 31st December 1864 - - - - -	7,742	4	1½	-	-	-	7,742	4	1½
To RENTS and PROFITS of COURTS accrued to His Royal Highness the Prince of Wales, viz.:—									
1. Arrears accrued since 31st December 1848, outstanding on 31st December 1864 - - -	£.	s.	d.						
	1,025	3	9½						
2. Accrued in the Year 1865 - - -	42,240	11	1½	43,265	14	11½	42,361	2	11½
To PRODUCE of the ROYALTIES of COAL MINES in the County of Somerset, in the Year 1865 - - - - -	2,189	3	1	-	-	-	2,189	3	1
To ROYALTIES and RESERVATIONS OF DUES AND RENTS OF MINES AND QUARRIES in the Counties of Cornwall and Devon, viz.:—									
1. Arrears outstanding on 31st December 1864 - - - - -	£.	s.	d.						
	371	15	-						
Less—Discharged - - -	124	12	6						
	247	2	6						
2. Charge for the Year 1865 - - -	3,629	2	2	3,876	4	8	186	9	9
To NET RECEIPTS in 1865, on account of WOOD SALES, after deducting Outgoings and Expenses - - - - -	901	19	9½	-	-	-	901	19	9½
To ANNUITY received from the Consolidated Fund, under the Act 1 & 2 Vict. c. 120, in lieu of TIN COINAGE DUTIES, Post Groats, and White Rents; Year to 10th October 1865 - - - - -	16,216	15	-	-	-	-	16,216	15	-
To DIVIDENDS ON STOCK, &c. - - - - -	2,742	-	7	-	-	-	2,742	-	7
To INTEREST on Balance of Money expended in the purchase of the TOLL TIN LEASE, and Expenses - - - - -	147	1	2	-	-	-	147	1	2
To CASUAL PROFITS of the Office of Havenor (Wreck) - - -	60	15	2	-	-	-	60	15	2
£.	77,141	18	5½	1,091	1	8½	76,050	16	9

in the Year ended on the 31st December 1865, prepared in pursuance of the Act 1 & 2 Vict. c. 101.

DISCHARGE.		DISBURSEMENTS in the Year 1865.	
		£.	s. d.
By PAYMENTS made to HIS ROYAL HIGHNESS' USE	- - - - -	51,331	11 2
By OUTLAY for the benefit of the Estate :		£.	s. d.
In Repairs and Improvements	- - - - -	972	13 -
In Repayment to Capital in respect of Sums advanced in 1864 for Permanent Improvements	- - - - -	173	19 2
		1,146	12 2
By DEDUCTIONS under various Acts of Parliament, &c. viz. :—			
1. For Property Tax allowed to Duchy Tenants, &c.	- - - - -	1,188	13 $\frac{3}{4}$
2. For other Taxes, and Tithe Rentcharges	- - - - -	132	18 5
3. For moiety, charged on the Duchy Revenues by Acts 6 & 7 Will. 4, c. 106, and 2 & 3 Vict. c. 58, of Salaries of Officers of the Stan- nary Court in Cornwall	- - - - -	1,133	4 1
4. For Annuities in lieu of Estates surrendered	- - - - -	2,287	3 4
5. For Allowances to Tenants, &c.	- - - - -	235	14 $5\frac{1}{2}$
		4,977	13 $4\frac{1}{4}$
By DISBURSEMENTS under the following Heads, viz. :—			
1. Superannuation Allowances and Annuities	- - - - -	1,334	3 8
2. Donations and Charities	- - - - -	414	19 -
3. Law Charges	- - - - -	270	- 8
4. Fire Insurances	- - - - -	29	9 6
5. Miscellaneous (Payments in respect of Treasure Trove)	- - - - -	31	- -
		2,079	12 10
By EXPENSES of MANAGEMENT, viz. :—			
1. Salaries of the Principal Officers of the Duchy, and their Establishment of Officers and Clerks in London	- - - - -	3,847	14 2
Less—Produce of the Fee Fund of the Duchy	- - - - -	622	17 2
	£.	3,224	17 -
2. Salaries, Allowances, and Expenses of Officers, Receivers, and Agents employed in the local management of the Duchy Estates	- - - - -	2,547	2 10
3. Surveys, Valuations, and Plans	- - - - -	171	17 8
4. Audit Expenses and Travelling Expenses of the Principal Officers	- - - - -	284	18 5
5. Rates, Taxes, Stationery, Wages, and Office Incidental Expenses	- - - - -	882	19 $6\frac{1}{2}$
		7,111	15 $5\frac{3}{4}$
TOTAL Payments	- - - £.	66,647	4 $11\frac{3}{4}$
By BALANCE on 31st December 1865, viz. :—			
Cash at the Bankers on Revenue Account	- - - - -	9,985	9 3
Less—Sum unappropriated (held in suspense)	- - - - -	866	- -
		9,119	9 3
Cash in the hands of Agents, &c.	- - - - -	284	2 $6\frac{1}{4}$
		9,403	11 $9\frac{1}{4}$
	£.	76,050	16 9

W. G. Anderson,
Auditor.

CAPITAL ACCOUNT of the DUCHY of CORNWALL

R E C E I P T S.	C A S H.	S T O C K.					
		Consolidated 3 per Cent. Annuities.		Reduced 3 per Cent. Annuities.		New 3 per Cent. Annuities.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
To BALANCES on 31st December 1864	- - -	1,024 9 2	22,828 18 6	26,633 5 11	37,031 5 5		
To SALES of ESTATES:	£. s. d.						
John Martin; a Messuage and Premises in the Borough of Saltash, Trematon - - -	160 - -						
W. H. P. Carew; release of portions of the Shores of the Water of Tamar - - -	1,000 - -						
R. B. W. Baker and others; release of other portions of the same - - -	2,000 - -						
J. M. Williams; quit-rents of 5 s., 6 d. and 3 s. 6 d., heriots, &c., in respect of Tolcarn, Trevarrick, and Brownberry, Trevennen -	15 2 6						
M. Shephard; reversionary interest in 6 A. 0 R. 22 P. of land, Stratton Sanctuary -	100 - -						
Sir S. T. Spry; foreshore adjoining his pro- perty in St. Clement's, St. Just in Roseland, St. Anthony in Roseland, and St. Columb Minor - - -	450 - -						
Sir C. Lemon; foreshore adjoining his pro- perty in Mylor and Feock - - -	500 - -						
J. Roberts; foreshore and bed of the Truro River, adjoining his property in the Borough Corporation of Truro; portion of the bed of Truro River adjoining Lemon Bridge - -	26 10 -						
R. Tredwen; foreshore adjoining his property at Padstow - - -	50 - -						
C. P. Brune; foreshore adjoining his property at Padstow - - -	100 - -						
Corporation of Penzance; foreshore in the Harbour of Penzance and Mount's Bay -	150 - -						
Liskeard and Looe Union Canal Company; 3 roods of the foreshore of the Looe River -	725 14 10						
E. Kensington; 1 R. 26 P. of the foreshore of the River Dart - - -	100 - -						
Dartmouth Harbour Commissioners; 2 A. 1 R. 16 P. of the foreshore of the River Dart -	125 - -						
H. Studdy; site of a Dock or Quay on the River Dart - - -	100 - -						
Rev. W. J. Newman; foreshore adjoining his property on the River Harbourne, parcel of the Water of Dartmouth - - -	5 - -						
Corporation of Dartmouth; money considera- tion on settlement of disputed boundary -	100 - -						
The Ecclesiastical Commissioners; 1 R. 34 P. of land at Mere - - -	100 - -						
The Rev. G. A. Booth; 10 perches of Waste at Clandown, Midsomer Norton - - -	60 - -						
W. A. Green; 18 A. 0 R. 26 P. of land at Clapton Croft, partly reversionary, and rent of Assize of 3 s. 9 d. in respect of "Purnell's, at Clapton," Midsomer Norton - - -	5 5 -						
Archbishop of Canterbury; 3 R. 8 P. of land, &c. for a Parsonage for St. Mark's, Ken- nington - - -	1,020 - -						
	989 - -						
To ENFRANCHISEMENTS:							
Wm. Phelps; copyhold property at Ken- nington - - -	120 - -						
C. J. Webber; The like - - -	279 10 -						
	8,281 2 4						
Less,—Credited in previous Years for Sales not then completed -	3,648 10 11						
	4,632 11 5						
To PURCHASE-MONEYS on account of Sales not completed	7,465 5 11						
To PRODUCE of SALE on 29th September 1865, of 20,000 l. stock in New Three per Cent. Annuities, at 87½ per cent. - - -	17,475 - -						
To REPAYMENT of ADVANCES:							
Received from the Toll Tin Account, further - -	2,000 - -						
Ditto from Revenue in respect of ADVANCES for Permanent Improvements, under the Act 26 & 27 Vict. c. 49, s. 8 - - -	173 19 2						
£.	32,771 5 8	22,828 18 6	26,633 5 11	37,031 5 5			

for the Year ended on the 31st December 1865.

P A Y M E N T S.	C A S H.	S T O C K.			
		Consolidated 3 per Cent. Annuities.	Reduced 3 per Cent. Annuities.	New 3 per Cent. Annuities.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
By PURCHASE of ESTATES:					
From the Trustee of the Will of John Quantoek, of 217 A. 2 R. 23 P. of land called Bushfurlong Farm, in the parish of Ile Brewers - - -	£. s. d. 15,020 - -				
From the Trustees of the Will of George Bishop, of 46 A. 0 R. 6 P. of land at Ash, Milton Falconbridge	3,023 15 -				
From the Trustees of the Will of J. F. Y. Mogg, of 3 A. 2 R. 15 P. of land at Farrington Gurney - -	300 - -				
	18,343 15 -				
By EXPENSES attendant on the PURCHASE of ESTATES:					
For stamp duties on conveyances, counsels' fees, &c.	152 3 6				
By REDEMPTION of LAND TAX:					
On Frankham Farm, &c., Ryme, in the County of Dorset - - -	322 6 3				
On lands at Laverton, in the County of Somerset - - -	138 18 10				
On lands at Ile Abbots, and Ile Brewers, in the same County -	936 18 -				
On seven houses and vacant ground, in Harleyford-street, Kennington, in the County of Surrey - -	43 7 8				
	1,441 10 9				
By AMOUNT advanced for Permanent Improvements (under the Act 26 & 27 Vict. c. 49, s. 8) - - -	4,952 13 -				
By CASH:					
For stock sold on 29th September 1865, as per contra	- -	- -	- -	- -	20,000 - -
TOTAL PAYMENTS - - - £.	24,890 2 3	- -	- -	- -	20,000 - -
By BALANCES on 31 December 1865 - - -	7,881 3 5	22,828 18 6	26,633 5 11	17,031 5 5	
£.	32,771 5 8	22,828 18 6	26,633 5 11	37,031 5 5	

W. G. Anderson,
Auditor.

DUCHY OF CORNWALL.

1865.

AN ACCOUNT

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

DUCHY OF CORNWALL,

In the Year ended on the 31st December 1865.

(Presented pursuant to Act 1 & 2 Vict. c. 110.)

*Ordered, by The House of Commons, to be Printed,
27 February 1866.*

DUCHY OF LANCASTER.

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY of
LANCASTER, in the Year ended 21st December 1865 :—Also, a separate
ACCOUNT of the CAPITAL of the said Duchy, to same date.

(PRESENTED IN PURSUANCE OF THE ACT 1 & 2 VICT. c. 101.)

Ordered, by The House of Commons, to be Printed,
16 February 1866.

DUCHY OF LANCASTER REVENUE ACCOUNT. - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY of LANCASTER, in the

HEADS OF RECEIPT.	CHARGE for 1865, including Arrears on 21 December 1864.	ARREARS on 21 December 1865.	RECEIPTS in the Year 1865.
	£. s. d.	£. s. d.	£. s. d.
To Balance remaining to the Credit of Her Majesty in the Revenue Account of the Receiver General of the Duchy, to 21st March 1864	6,046 3 8	- -	6,046 3 8
To Balance of Account of Mr. Edward Bowyer, Woodward at Pickering, to same date - - - - -	115 3 10	- -	115 3 10
To Rents and Profits of Courts accruing to Her Majesty, viz.:			
1. Arrears outstanding on 21st December 1864 - - - 1,518 6 1			
Less discharged by Order of Court - - - 1 11 3½			
	1,516 14 9½		
2. Rents and profits accrued in the year 1865 - 28,538 4 1¼			
	30,054 18 11½	* 3,729 1 5¼	26,325 17 6
To Royalties and Reservations of Dues, and Rents of Mines and Quarries, viz.:			
1. Arrears outstanding on 21st December 1864 - 4,706 15 3			
2. Charge for the year 1865 - - - - 6,953 4 4			
	11,659 19 7	4,451 4 8	7,208 14 11
To Fines on Renewal of Leases - - - - Nil.	-	-	-
To net receipts on account of Wood sales, after deducting outgoings and expenses - - - - -	3,247 10 -¾	- -	3,247 10 -¾
To amount received for horses grazing at Cloughton, Yorkshire -	9 9 6	- -	9 9 6
To Dividends on Three per Cent. Consols: £. s. d.			
On 40,287 l. 3 s. 10 d. for half a year, to 5th January 1865 - - - - -	604 6 1		
On 33,115 l. 19 s. 2 d. for half a year, to 5th July 1865 - - - - -	406 14 9		
	1,101 - 10	- -	1,101 - 10
To Annuity received from the Consolidated Fund under Acts of 43 Geo. 3, and 2 & 3 Will. 4, for the purchase and surrender of the duties of Prisage and Butlerage within the County Palatine -	803 - -	- -	803 - -
To Creation money - - - - -	100 10 10	- -	100 10 10
To produce of Escheats and Forfeitures - - - - -	1,301 16 11	- -	1,301 16 11
To amount accruing from sale of Silver Coins found at Eccles, "Treasure Trove" - - - - -	73 2 6	- -	73 2 6
To interest on an Investment in Exchequer Bills, made 12th September 1864, of 4,000 l. received on a policy of insurance of the Savoy Chapel - - - - -	137 4 11	- -	137 4 11
To sale of the said Exchequer Bills - - - - -	3,987 12 10	- -	3,987 12 10
£.	58,637 14 5	8,180 6 1¼	50,457 8 3¾

* The excess of the arrears of Rent on the 21st December 1865, over those of 1864, is occasioned by the postponement of the receipt of the Norfolk rents until February 1866.

DUCHY OF LANCASTER REVENUE ACCOUNT.

Year ended on the 21st December 1865, prepared in pursuance of the Act of 1 & 2 Vict. c. 101.

HEADS OF DISBURSEMENTS.				DISBURSEMENTS	
				in the Year 1865.	
				£.	s. d.
By Balance due to Mr. George Hollis, on account of Needwood Wood expenses up to 21st December 1864 - - - - -				15	5 ½
By Payments made for Her Majesty's use: To the Keeper of Her Majesty's Privy Purse - - - - -				26,000	- -
By Disbursements under the following heads, viz.:					
1. Salaries and allowances of the Principal Officers of the Duchy, and of their Establishment of Officers and Clerks	£. 6,628 12 10	s. 10	d. 10	£.	s. d.
Less produce of the Fee Fund of the Duchy	775 17 5				
	5,852 15 5				
2. The like of Justices of Assize and Law Officers of the County Palatine - - - - -	146 13 4				
3. The like of Receivers and Agents employed in the collection of the revenue - - - - -	211 3 7				
4. The like of Stewards and Bailiffs of Honors, Manors, Lordships, and Hundreds, and others not employed in the collection of the revenue - - - - -	641 14 8				
	6,852 7 -				
5. Superannuation Allowances and Annuities - - - - -	2,052 8 -				
6. Donations and Charities, including Stipends and Eleemosynary Annuities - - - - -	1,713 5 2				
7. Law Charges (including the Bills of Costs of the late Duchy Solicitor for three-quarters of a year, and an Account of Disbursements made by him between September 1859 and December 1861) - - - - -	445 3 7				
8. Surveys, Valuations, and Plans - - - - -	148 6 10				
9. Repairs and Improvements, chargeable to Revenue - - - - -	163 3 5				
10. Disbursements (exclusive of keepers' salaries) made between Lady-day 1864 and Michaelmas 1865, by the Axe-bearer and Master of the Game in Needwood Forest, in watching, feeding, and preserving the game, and transmitting it to Her Majesty's larder - - - - -	123 18 1				
11. Travelling charges, Audit expenses, Expenses of holding Courts, and Contingent expenses of the Duchy Office, &c., &c. - - - - -	691 6 2				
12. Land tax, Property tax on Revenue, Drainage taxes, Rents charge, Payments to the Office of Woods, Allowances and Deductions - - - - -	1,484 2 9 ½				
By payment to James Britch, the finder of the Silver Coins, "Treasure Trove," at Eccles, in the County Palatine of Lancaster, being the metallic value of the said Coins - - - - -				73	2 6
By Restoration of the Savoy Chapel - - - - -				4,453	14 -
By Balance in the hands of E. Bowyer, Woodward at Pickering - - - - -				311	8 4
By the like in the hands of G. Hollis, Needwood - - - - -				87	17 - ½
By Cash at Bankers, on 21st December 1865 - - - - -				5,319	18 11
By Balance due from Capital - - - - -				522	1 -
				6,241	5 3 ½
				£.	50,457 8 3 ½

12 February 1866.

Examined.

F. A. Hawker,
Auditor of the Duchy.

CAPITAL ACCOUNT of the DUCHY of LANCASTER - - -

R E C E I P T S.			C A S H.		S T O C K, 3 per Cent. Consolidated Bank Annuities.	
	£.	s. d.	£.	s. d.	£.	s. d.
To Balance of Stock on 21st December 1864 - - - - -	-	-	-	-	34,540	17 10
To received for Grants in Fee:	£.	s. d.				
The Corporation of Leicester, grant of a strip of land taken for widening a new street at Leicester - - - - -	80	-				
John Hutchinson, Esq., foreshore (36 A. 3 R. 2 P.) at Widnes, in the County Palatine of Lancaster - - - - -	1,838	2 6				
The Ribble Navigation Company, 1-20th part of the proceeds of lands reclaimed from the River Ribble, in the five years ended with 1858, and in the five years ended with 1863 respectively -	763	1 8				
Mr. Thomas Harrison, land called the "Gallows Piece," at Lincoln -	115	13 -				
The Trustees of the North Staffordshire Infirmary for the minerals under 10 acres of land, the site for the new Infirmary at Penk-hull, in the Manor of Newcastle-under-Lyme - - - - -	10	-				
The said Ribble Navigation Company, 1-20th of the proceeds of 88 A. 0 R. 6 P. of land, reclaimed from the River Ribble, in the five years ended with 1863, and sold to adjacent landowners -	93	4 2				
Messrs. Blackburne & Corbett, for foreshore at Garston - -	220	-				
Mr. John Barrow, for an encroachment in Salford and Pendleton -	208	-				
			3,328	1 4		
To received for Enfranchisement of Copyholds:						
The Trustees of Thomas Newton, land in the Manor of Widnes, and extinguishment of an apportioned quit-rent of 7 s. - -	32	15 4				
George Batters, Esq., land in the Manor of Enfield, and extinguishment of quit-rents of 1 s. and 1 s. 6 d. - - - - -	19	10 -				
Messrs. Galloway & Edwardson, Trustees of the late Mrs. Susan Abbott, land in the Manor of Widnes, and extinguishment of a quit-rent of 6 d. - - - - -	19	13 4				
The Guardians of the Poor of Stoke-on-Trent, land in the Manor of Newcastle-under-Lyme, and extinguishment of an apportioned quit-rent of 1 s. - - - - -	28	12 6				
Mr. John Hartley Hudson, land in the Forest of Knaresborough -	-	15 8				
Mrs. Frances Hodgson, the like - - - - -	7	5 4				
Mr. Joseph Render, the like - - - - -	-	15 8				
Mr. Richard Ellis, land in the Forest of Knaresborough - -	26	15 3				
Rev. John Glover and others, the like - - - - -	1	- 8				
Mr. William Thomas Farrar, the like - - - - -	-	17 8				
Mr. William Leedam, the like - - - - -	-	10 8				
Mr. Joseph Carrington Braddock, cottage and land at Beard, in the High Peak, 4 L. 10 s., less 1 L. 2 s. 3 d. compensation paid to the lessee of High Peak Lordship - - - - -	3	7 9				
Mr. William Mitchell, land in the Manor of Enfield - - -	25	5 -				
			167	4 10		
To amount of consideration received for seven grants of rents - -	-	-	18	3 4		
	STOCK.		CASH.			
	£.	s. d.	£.	s. d.		
To moneys produced by the sale, on 20th April 1865, of 3/4 per Cent. Consolidated Bank Annuities, for the purchase of part of Hanbury Glebe - - -	1,424	18 8	1,293	2 6		
And by the sale on 7th Nov. 1865, for the purchase of the "Yatts" Farm, at Pickering, Yorkshire -	3,779	19 5	3,350	- -		
And by the sale on 30th November 1865, to reproduce moneys temporarily advanced from Revenue for drainage, and other permanent improvements -	1,842	3 -	1,641	16 3		
					6,284	18 9
TOTAL Amount of Stock Sold out - - £.	7,047	1 1				
To Stock purchased as per contra - - - - -	-	-	-	-	3,893	14 8
To Balance on 21st December 1865 - - - - -	-	-	522	1 -		
	£.		10,320	9 3	38,434	12 6

for the Year ended 21st December 1865.

P A Y M E N T S.				C A S H.	S T O C K, 3 per Cent. Consolidated Bank Annuities.
				£. s. d.	£. s. d.
By Balance on 21st December 1864 - - - - -				945 10 -	
By Outlay on Estates:					
In the Drainage of land in the counties of Stafford and York -				801 16 3	
In the erection of farm buildings, &c. at Highlands Park, Staffordshire - - - - -				240 - -	
And of new buildings on Cloughton Newlands Farm, Yorkshire -				100 - -	
And for farm buildings at Methwold, Norfolk - - - - -				110 - -	
				1,251 16 3	
By Purchase Money paid for land, part of Hanbury glebe, Staffordshire - - - - -				1,293 2 6	
The like for a farm, called the "Yatts," at Pickering, Yorkshire - - - - -				3,350 - -	
				4,643 2 6	
BY STOCK PURCHASED:					
STOC K		Date of Purchase.	Cash.		
£. s. d.			£. s. d.		
3,893 14 8	Three per Cent. Consolidated } Bank Annuities - - - }	7 Nov. 1865	3,480 - 6	3,480 - 6	
By Stock sold, as detailed per contra - - - - -				- - -	7,047 1 1
By Balance on 21st December 1865 - - - - -				- - -	31,387 11 5
				£. 10,320 9 3	38,434 12 6

12 February 1866.

Examined.

F. A. Hawker,
Auditor of the Duchy.

DUCHY OF LANCASTER.

ACCOUNT of the RECEIPTS and DISBURSEMENTS
of the DUCHY of LANCASTER, in the Year
ended 21st December 1865 :—Also, a separate
Account of the CAPITAL of the said Duchy, to
same date.

(Presented in pursuance of the Act 1 & 2 Vict. c. 101.)

*Ordered, by The House of Commons, to be Printed,
16 February 1866.*

EXCHEQUER BILLS.

RETURN to an Order of the Honourable The House of Commons,
dated 8 March 1866;—for,

RETURN “of the Amount of EXCHEQUER BILLS paid in for DUTIES in each Quarter since the passing of the Act 24 Vict. c. 5 :

Ditto	-	-	-	ditto	-	-	-	Paid off in Money.
Ditto	-	-	-	ditto	-	-	-	Purchased with Sinking Fund, and Cancelled.
Ditto	-	-	-	ditto	-	-	-	Re-issued.
Ditto	-	-	-	ditto	-	-	-	Outstanding at the close of each Quarter.”

(Made up to 31 March 1866.)

				1861-2.	1862-3.	1863-4.	1864-5.	1865-6.
				£.	£.	£.	£.	£.
Paid in for Duties -	{	Quarter to 30 June -	-	-	-	-	212,300	—
		Ditto - 30 Sept. -	-	-	-	-	234,900	—
		Ditto - 31 Dec. -	-	-	-	71,700	377,500	384,200
		Ditto - 31 March	-	-	-	178,100	15,000	399,000
			—	—	—	249,800	839,700	783,200
Paid off in Money -	{	Quarter to 30 June -	1,149,600	16,200	1,029,300	757,000	15,100	
		Ditto - 30 Sept. -	7,900	—	—	—	—	—
		Ditto - 31 Dec. -	1,700	—	—	—	—	—
		Ditto - 31 March	11,900	6,300	715,000	24,000	879,900	
			1,171,100	22,500	1,741,300	781,000	895,000	
Purchased with the Sinking Fund, and cancelled -	{	Quarter to 30 June -	-	-	-	200,000	—	—
		Ditto - 30 Sept. -	-	-	62,000	-	500,000	
		Ditto - 31 Dec. -	-	-	-	-	180,000	
		Ditto - 31 March	-	-	300,000	272,800	196,600	
			—	—	362,000	472,800	876,600	
Total of Bills cancelled -	{	Quarter to 30 June -	1,149,600	16,200	1,029,300	1,169,300	15,100	
		Ditto - 30 Sept. -	7,900	-	3,300*	234,900	500,000	
		Ditto - 31 Dec. -	1,700	-	62,000	377,500	564,200	
		Ditto - 31 March	11,900	6,300	71,700	311,800	1,475,500	
			1,171,100	22,500	1,193,100	2,093,500	2,554,800	
Re-issued -	{	Quarter to 30 June -	—	—	—	—	—	—
		Ditto - 30 Sept. -	—	—	—	—	—	—
		Ditto - 31 Dec. -	—	—	—	—	—	—
		Ditto - 31 March	1,000,000	—	—	—	—	—
			1,000,000	—	—	—	—	—
Outstanding at the close of each Quarter -	{	Quarter to 30 June -	11,939,400	12,901,700	11,862,800	9,366,700	8,427,400	
		Ditto - 30 Sept. -	11,931,500	12,901,700	11,800,800	9,131,800	7,927,400	
		Ditto - 31 Dec. -	11,929,800	12,901,700	11,729,100	8,754,300	7,363,200	
		Ditto - 31 March	12,917,900	12,895,400	10,536,000	8,442,500	5,887,700	

* Old Bills, probably lost, written off as cancelled.

Treasury,
9 April 1866. }

H UGH C. E. CHILDERS.

EXCHEQUER BILLS.

RETURN of the amount of EXCHEQUER BILLS paid in for DUTIES in each Quarter since the passing of the Act 24 Vict. c. 5; the amount paid off in Money; the amount purchased with Sinking Fund, and cancelled; the amount re-issued; and the amount outstanding at the close of each Quarter.—(Made up to 31 March 1866.)

(*Mr. Knivard.*)

Ordered, by The House of Commons, to be Printed,
10 April 1866.

EXCISE AND CUSTOMS (IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 13 June 1866;—for,

STATEMENTS “showing the Quantities of the following ARTICLES retained for Home Consumption in *Ireland*, in the Year ended the 31st day of December 1865, viz. :—Wine, Spirits (Foreign and Home-made), Tobacco, Tea, Coffee, Sugar, Flax Seed, Cotton Yarn, Cotton Wool, Woollen and Worsted Yarn, Silk (Raw and Thrown), Iron Unwrought, Timber, and Deals : ”

“ And, showing the Quantities of the following ARTICLES exported from *Ireland*, in the Year ended the 31st day of December 1865, distinguishing the Exports to *Great Britain* from those to Foreign Countries, viz. :—Oxen, Sheep, Swine, Horses, Bacon and Hams, Beef and Pork, Butter, Wheat and Wheat Flour, Oats and Oatmeal, Irish Spirits, Linen Manufactures, Linen Yarn, and Cotton Manufactures : ”

“ RETURN of all ARTICLES Imported into *Ireland* from Foreign Countries and the British Possessions Abroad, during the Year ended the 31st day of December 1865, showing the Computed Value of each, and their Total Amount : ”

“ Similar RETURN of all ARTICLES Exported from *Ireland* to Foreign Countries and the British Possessions Abroad, with the Declared or Computed Value of each, and their Total Amount : ”

“ RETURN of the Quantities of CORN and MEAL, whether of Native or of Foreign Growth, distinguishing the several Sorts Imported into *Ireland* from *Great Britain*, in the Year ended the 31st day of December 1865, with the Computed Value thereof : ”

“ And, similar RETURN of CORN and MEAL Exported from *Ireland* to *Great Britain* (in continuation of Parliamentary Paper, No. 257, of Session 1865). ”

(*General Dunne.*)

Ordered, by The House of Commons, to be Printed,
26 June 1866.

STATEMENT showing the Quantities of the following **ARTICLES** retained for Home Consumption in *Ireland*, in the Year ended the 31st day of December 1865; viz., Wine, Spirits (Foreign and Home-made), Tobacco, Tea, Coffee, Sugar, Cotton Wool, Woollen and Worsted Yarn, Silk (Raw and Thrown), Iron Unwrought, Timber, and Deals.

QUANTITIES RETAINED FOR HOME CONSUMPTION IN IRELAND.

	SPIRITS.		Tobacco.	Tea.	Coffee.	SUGAR.		Flax Seed and Linseed.	Cotton Yarn.	Cotton Wool.	Woollen and Worsted Yarn.	Silk, Raw and Thrown.	Iron Unwrought (Foreign).	Timber, not Sawed or Split.	Timber, Sawed or Split (Deals, Battens, &c.)
	Foreign.	Home-made.				Raw.	Foreign Refined.								
Year ended 31 December 1865	Gallons. 250,111	Gallons. 4,374,443	Lbs. 6,968,219	Lbs. 13,472,287	Lbs. 667,247	Cwt. 56,880	Cwt. 67,308	Bushels. 298,872	Lbs. -	Lbs. 2,456,496	Lbs. -	Lbs. -	Tons. 60	Loads. 76,633	Loads. 115,855

Note.—The view which this Statement affords of the consumption of imported commodities in Ireland is of necessity defective, inasmuch, as the coasting regulations by which the cross Channel trade has been governed since the year 1825, prevent the keeping of any record of goods imported duty-free from Great Britain, either in the case of British productions or of foreign merchandise.

STATEMENT showing the Quantities of the following **ARTICLES** Exported from *Ireland* in the Year ended the 31st day of December 1865, distinguishing the Exports to *Great Britain*, from those to Foreign Countries; viz., Oxen, Sheep, Swine, Horses, Bacon and Hams, Beef and Pork, Butter, Wheat and Wheat Flour, Oats and Oatmeal, Irish Spirits, Linen Manufactures, Linen Yarn, and Cotton Manufactures.

QUANTITIES EXPORTED FROM IRELAND TO FOREIGN PARTS.

	Oxen, Bulls, and Cows.		Sheep.	Swine.	Horses.	Bacon and Hams.	Beef and Pork.	Butter.	Wheat and Wheat Flour.	Oats and Oatmeal.	Irish Spirits.	Linen Manufactures		Linen Yarn.	Cotton Manufactures	
	No.	No.	No.	No.	No.	Cwt.	Cwt.	Cwt.	Qrs.	Qrs.	Gallons.	Entered by the Yard.	Entered otherwise than by the Yard.	Yards.	Entered by the Yard.	Entered otherwise than by the Yard.
Year ended 31 December 1865	2	-	-	-	-	226	391	20,488	1,006	16,270	15,459	Yards. 20,338	Value. £. 40	Lbs. 29,232	Yards. 214,558	Value. £. 268

QUANTITIES EXPORTED FROM IRELAND TO GREAT BRITAIN.

	NEAT CATTLE.			Sheep.	Swine.	Wheat and Wheat Flour (of Irish Growth.)	Oats and Oatmeal (of Irish Growth.)	Home-made Spirits as Registered by the Inland Revenue Department.
	Oxen and Bulls.	Cows.	Calves.					
Year ended 31 December 1865	No. 35,044	No. 197,908	No. 14,082	No. 382,831	No. 383,452	Qrs. 50,881	Qrs. 1,321,536	Gallons. 1,119,361

Note.—The latter section of the foregoing Return, exhibiting the exports from Ireland to Great Britain, is of necessity defective. It shows the exportations of wheat and oats (both grain and meal), and of Irish spirits, on the authority of official records; while the exportations of live stock are stated on the credit of non-official documents collected by the officers of Customs at the respective ports of shipment. The documents in question do not comprehend the other articles specified in the Order of the Honourable House.

RETURN of all Articles Imported into *Ireland* from Foreign Countries and the British Possessions Abroad, during the Year ended 31st December 1865, showing the Computed Value of each, and their Total Amount.

IMPORTS into *Ireland* from Foreign Countries and British Possessions Abroad.

ARTICLES.	YEAR 1865.	
	Quantities Imported.	Computed Real Value.
Alkali :		
Barilla - - - - -	<i>Cwts.</i> 14,857	4,705
Ashes, Pearl and Pot - - - - -	" 240	382
Almonds, Sweet - - - - -	" 140	802
Animals, Living: Oxen and Bulls - - - - -	<i>Number</i> 557	9,946
Apples, Raw - - - - -	<i>Bushels</i> 8,524	1,474
Bacon and Hams - - - - -	<i>Cwts.</i> 156	447
Bark : for Tanners' or Dyers' use - - - - -	" 54,390	20,947
Basket Rods - - - - -	<i>Tons</i> 162	1,417
Beef, salted - - - - -	<i>Cwts.</i> 183	265
Bones of Animals and Fish - - - - -	<i>Tons.</i> 1,090	6,158
Books - - - - -	<i>Cwts.</i> 8	72
Bran and Pollard - - - - -	" 7,194	1,799
Brimstone - - - - -	" 4,640	1,605
Butter - - - - -	" 7	38
Canes, unenumerated - - - - -	<i>Number</i> 92,275	550
Cheese - - - - -	<i>Cwts.</i> 227	645
Cochineal - - - - -	" 9	160
Cocoa Husks and Shells - - - - -	" 7,344	3,672
Cork - - - - -	<i>Tons</i> 294	9,555
Corks, ready-made - - - - -	<i>Lbs.</i> 51,866	2,809
Corn :		
Wheat - - - - -	<i>Cwts.</i> 5,200,422	2,302,210
Barley - - - - -	" 192,740	58,765
Oats - - - - -	" 25,476	9,023
Rye - - - - -	" 19,292	5,687
Peas - - - - -	" 3	1
Indian Corn - - - - -	" 3,541,828	1,108,029
Wheat Meal or Flour - - - - -	" 383,755	260,199
Cotton, Raw - - - - -	" 21,933	141,376
Cream of Tartar - - - - -	" 130	652
Currants - - - - -	" 186	155
Feathers, for Beds - - - - -	" 86	722
Figs - - - - -	" 473	739
Fish :		
Cod - - - - -	" 32,676	28,047
Herrings - - - - -	" 23,259	10,306
Salmon - - - - -	" 2	5
Unenumerated - - - - -	<i>Value</i> -	2,441
Flax :		
Undressed - - - - -	<i>Cwts.</i> 53,925	146,629
Tow and Codilla of - - - - -	" 978	2,368
Frames for Pictures - - - - -	<i>Value</i> -	96
Fustic - - - - -	<i>Tons</i> 10	53
Glass :		
Window, and German Sheet - - - - -	<i>Cwts.</i> 11,527	9,222
Plate - - - - -	<i>Lbs.</i> 16,800	700
Of other kinds - - - - -	<i>Value</i> -	330
Grapes - - - - -	<i>Bushels</i> 393	275
Grease - - - - -	<i>Cwts.</i> 3,833	6,835
Guano - - - - -	<i>Tons</i> 41,121	493,452
Hemp :		
Undressed - - - - -	<i>Cwts.</i> 16,480	25,681
Tow and Codilla of - - - - -	" 60	96
Hides :		
Not tanned - - - - -	" 104	183
Tanned, tawed, or dressed - - - - -	<i>Lbs.</i> 8,834	856
Horns, Horn Tips, and Pieces of Horn - - - - -	<i>Tons</i> 43	1,471

IMPORTS into *Ireland* from Foreign Countries and British Possessions Abroad—*continued*.

ARTICLES.	YEAR 1865.	
	Quantities Imported.	Computed Real Value.
Ice - - - - -	<i>Tons</i> 5,262	4,736
Iron, in bars, unwrought - - - - -	" 60	669
Iron and steel, wrought or manufactured - - - - -	<i>Cwts.</i> 945	839
Liquorice:		
Paste - - - - -	" 20	45
Root - - - - -	" 108	137
Logwood - - - - -	<i>Tons</i> 15	139
Madder and Madder Root - - - - -	<i>Cwts.</i> 536	1,253
Manganese, Ore of - - - - -	<i>Tons</i> 1,513	5,403
Manures, unenumerated - - - - -	" 843	2,318
Mats and Matting - - - - -	<i>Value</i> -	56
Nuts:		
Small - - - - -	<i>Bushels</i> 200	153
Walnuts - - - - -	" 964	285
Oil:		
Train and Spermaceti - - - - -	<i>Tuns</i> 263	12,614
Animal - - - - -	<i>Cwts.</i> 144	518
Olive - - - - -	<i>Tuns</i> 130	7,706
Seed, of all sorts - - - - -	" 482	22,938
Chemical and Perfumed - - - - -	<i>Lbs.</i> 1,324	352
Oil or Spirit of Turpentine - - - - -	<i>Cwts.</i> 1,218	3,075
Oil-seed cakes - - - - -	<i>Tons</i> 227	1,932
Onions - - - - -	<i>Bushels</i> 18,188	4,712
Oranges and Lemons - - - - -	" 5,012	2,299
Paper: Gilt, Coloured, or Fancy - - - - -	<i>Lbs.</i> 59	413
Pictures - - - - -	<i>Number</i> 42	308
Pitch - - - - -	<i>Cwts.</i> 857	429
Plaster of Paris - - - - -	<i>Tons</i> 437	1,093
Plums:		
French, and Prunelloes - - - - -	<i>Cwts.</i> 293	1,751
Dried - - - - -	" 16	41
Pork, salted - - - - -	" 195	411
Potash, Muriate of - - - - -	" 5,890	2,485
Potatoes - - - - -	" 50	10
Potato Flour - - - - -	" 180	126
Rags and other Materials for making Paper - - - - -	<i>Tons</i> 166	983
Raisins - - - - -	<i>Cwts.</i> 4,724	7,634
Rice, not Rough, nor in the Husk - - - - -	" 1,625	2,140
Rosin - - - - -	" 4,713	4,733
Salt - - - - -	<i>Tons</i> 1,046	1,046
Seeds:		
Canary - - - - -	<i>Cwts.</i> 885	597
Caraway - - - - -	" 1,189	1,546
Clover - - - - -	" 638	2,153
Flax - - - - -	<i>Qrs.</i> 36,755	94,044
Grass - - - - -	<i>Cwts.</i> 2,997	4,043
Hemp - - - - -	<i>Qrs.</i> 537	1,217
Linseed - - - - -	" 604	1,437
Onion - - - - -	<i>Cwts.</i> 20	134
Rape - - - - -	<i>Qrs.</i> 115	351
Trefoil - - - - -	<i>Cwts.</i> 20	26
Unenumerated - - - - -	<i>Value</i> -	342
Shumach - - - - -	<i>Tons</i> 196	2,983
Silk, Manufactures of - - - - -	<i>Value</i> -	147
Skins, Sheep - - - - -	<i>Number</i> 20	2
Spirits:		
Rum - - - - -	<i>Gallons</i> 176	14
Brandy - - - - -	" 122,691	33,077
Geneva - - - - -	" 10,877	935
Of other sorts - - - - -	" 1,023	657
Starch - - - - -	<i>Cwts.</i> 107	107

IMPORTS into *Ireland* from Foreign Countries and British Possessions Abroad—*continued*.

ARTICLES.								YEAR 1865.	
								Quantities Imported.	Computed Real Value.
Stones :									£.
Marble, rough	-	-	-	-	-	-	<i>Tons.</i>	22	165
Marble, sawn	-	-	-	-	-	-	<i>Cwts.</i>	2,359	2,350
Millstones	-	-	-	-	-	-	<i>Tons.</i>	153	616
In lumps not hewn	-	-	-	-	-	-	"	102	367
In blocks, shaped	-	-	-	-	-	-	"	541	475
Hewn, unenumerated	-	-	-	-	-	-	"	10	10
Succades	-	-	-	-	-	-	<i>Lbs.</i>	1,856	139
Sugar :									
Refined and Candy	-	-	-	-	-	-	<i>Cwts.</i>	72,074	112,295
Unrefined	-	-	-	-	-	-	"	30,754	33,223
Molasses	-	-	-	-	-	-	"	80	48
Tallow	-	-	-	-	-	-	<i>Cwts.</i>	16,239	37,629
Tar	-	-	-	-	-	-	<i>Barrels</i>	515	457
Tea	-	-	-	-	-	-	<i>Lbs.</i>	8,940	740
Tobacco :									
Unmanufactured	-	-	-	-	-	-	"	1,616,056	60,333
Manufactured	-	-	-	-	-	-	"	1,038	312
Tobacco Pipes, of clay	-	-	-	-	-	-	<i>Value</i>	-	1,573
Turpentine	-	-	-	-	-	-	<i>Cwts.</i>	362	275
Valonia	-	-	-	-	-	-	<i>Tons</i>	487	7,920
Verdigris	-	-	-	-	-	-	<i>Cwts.</i>	24	118
Vermicelli and Macaroni	-	-	-	-	-	-	"	230	553
Vinegar	-	-	-	-	-	-	<i>Gallons</i>	9,201	920
Whalefins	-	-	-	-	-	-	<i>Tons</i>	6	2,793
Wine	-	-	-	-	-	-	<i>Gallons</i>	821,725	234,284
Wood and Timber :									
Hewn, not sawn or split	-	-	-	-	-	-	<i>Loads</i>	77,488	231,901
Sawn or split	-	-	-	-	-	-	"	117,273	340,574
Staves	-	-	-	-	-	-	"	4,135	33,212
Lathwood	-	-	-	-	-	-	"	4,291	7,537
Treenails of all sorts	-	-	-	-	-	-	"	23	95
Furniture and Hardwoods :									
Mahogany	-	-	-	-	-	-	<i>Tons</i>	488	4,716
Walnutwood	-	-	-	-	-	-	"	5	36
Unenumerated	-	-	-	-	-	-	"	11	118
Wool, Sheep and Lambs'	-	-	-	-	-	-	<i>Lbs.</i>	22,512	1,067
Woollen Manufactures	-	-	-	-	-	-	<i>Value</i>	-	384
Yarn Cable	-	-	-	-	-	-	<i>Lbs.</i>	41,270	623
Zinc	-	-	-	-	-	-	<i>Tons</i>	78	1,993
All other Articles	-	-	-	-	-	-	<i>Value</i>	-	15,183
TOTAL Value of all Articles								- - - £.	6,059,280

RETURN of all Articles Exported from *Ireland* to Foreign Countries and the British Possessions Abroad, with the Declared or Computed Value of each, and their Total Amount.

EXPORTS of British and Irish Produce and Manufactures from *Ireland* to Foreign Countries and British Possessions Abroad.

ARTICLES.	YEAR 1865.	
	Quantities Exported.	Declared Real Value.
Apparel, Slops, and Negro Clothing - - - Value	- -	£. 565
Bacon and Hams - - - - - Cwts.	226	909
Beef and Pork - - - - - "	391	671
Beer and Ale - - - - - Barrels	1,165	2,680
Bleaching Materials - - - - - Cwts.	925	971
Butter - - - - - "	20,488	102,442
Coals, Cinders, and Culm - - - - - Tons	1,597	1,043
Cordage - - - - - Cwts.	351	679
Corn:		
Wheat and Wheat Flour - - - - - Qrs.	1,006	2,079
Oats and Oatmeal - - - - - "	16,270	17,061
Cotton Manufactures:		
Entered by the yard - - - - - Yards	214,558	4,234
Entered otherwise than by the yard - - - Value	- -	258
Epsom Salts and Salt Cake - - - - - Cwts.	143,824	27,949
Flax, dressed and undressed - - - - - "	4,489	11,689
Hides, raw; Cow or Ox - - - - - "	220	900
Iron:		
Pig - - - - - Tons	4,437	12,028
Bar - - - - - "	1	8
Cast and Wrought - - - - - "	3	34
Old, for re-manufacture - - - - - "	692	2,780
Lard - - - - - Cwts.	40	160
Lead and Shot - - - - - Tons	7	150
Leather:		
Unwrought - - - - - Cwts.	81	598
Wrought - - - - - Lbs.	1,073	250
Linen Yarn - - - - - "	29,232	1,106
Linen Manufactures:		
Entered by the yard - - - - - Yards	20,338	497
Entered otherwise than by the yard - - - Value	- -	40
Oysters - - - - - Bushels	6,000	2,150
Paper of all sorts - - - - - Cwts.	24	36
Potatoes - - - - - "	23,528	3,071
Provisions not otherwise described - - - Value	- -	2,316
Salt, Rock and White - - - - - Tons	1,553	870
Seeds of all sorts - - - - - Value	- -	612
Sheathing, Roofing, and Boiler Felt - - - Cwts.	190	134
Spirits, Irish and British - - - - - Gallons	15,459	1,841
Woollen Manufactures:		
Entered by the yard - - - - - Yards	720	72
Entered otherwise than by the yard - - - Value	- -	86
All other Articles - - - - - "	- -	5,589
TOTAL - - - - - £.		208,558

EXPORTS of Foreign and Colonial Merchandise from *Ireland* to Foreign Countries and British Possessions Abroad.

ARTICLES.	YEAR 1865.	
	Quantities Exported.	Computed Real Value.
		£.
Corn, Maize or Indian - - - - - Cwts.	3,672	1,163
Spirits :		
Brandy - - - - - Proof Gallons	2,771	739
Sweetened - - - - - Gallons	2,687	2,687
Tea - - - - - Lbs.		37
Wine :		
Red - - - - - Gallons	4,503	1,107
White - - - - - „	22,833	6,897
All other Articles - - - - - Value	-	155
TOTAL - - - - - £.		12,785

SUMMARY.

	IMPORTS into Ireland from Foreign Countries and British Possessions Abroad (computed Real Value).	EXPORTS from Ireland to Foreign Countries and British Possessions Abroad.		
		British and Irish Produce and Manufactures (Declared Value).	Foreign and Colonial Merchandise (computed Real Value).	TOTAL Exports.
	£.	£.	£.	£.
Year 1865 - -	6,059,280	208,558	12,785	221,343

Office of the Inspector General of
Imports and Exports,
Custom House, London, 22 June 1866.

John A. Messenger.

RETURN of the Quantities of CORN and MEAL, whether of Native or of Foreign Growth, distinguishing the several Sorts, imported into *Ireland from Great Britain*, in the Year ended 31st day of December 1865, with the Computed Value thereof; and Similar RETURN of CORN and MEAL exported from *Ireland to Great Britain*.

CORN, GRAIN, MEAL and FLOUR imported into Ireland from Great Britain, in the Year 1865.										CORN, GRAIN, MEAL and FLOUR exported from Ireland to Great Britain, in the Year 1865.									
QUANTITIES.										QUANTITIES.									
COMPUTED REAL VALUE.					COMPUTED REAL VALUE.					COMPUTED REAL VALUE.					COMPUTED REAL VALUE.				
British Growth.	Foreign Growth.	TOTAL.			British Growth.	Foreign Growth.	TOTAL.			Irish Growth.	Foreign Growth.	TOTAL.			Irish Growth.	Foreign Growth.	TOTAL.		
Qrs.	Qrs.	Qrs.	£.	£.	£.	£.	Qrs.	£.	£.	Qrs.	£.	Qrs.	£.	£.	Qrs.	£.	Qrs.	£.	£.
Wheat -	-	-	140,770	44,004	184,774	294,835	88,986	383,821	13,974	-	-	13,974	29,267	-	29,267	-	-	29,267	-
Barley -	-	-	18,253	3,115	21,368	27,163	3,593	30,756	48,292	-	-	48,292	71,863	-	71,863	-	-	71,863	-
Oats -	-	-	8,861	-	8,861	9,646	-	9,646	913,949	-	-	913,949	994,871	-	994,871	-	-	994,871	-
Rye -	-	-	-	-	-	-	-	-	69	-	-	69	95	-	95	-	-	95	-
Peas -	-	-	602	25	627	1,163	46	1,209	349	-	-	349	673	-	673	-	-	673	-
Beans -	-	-	220	145	365	413	257	670	24,068	-	-	24,068	45,128	-	45,128	-	-	45,128	-
Indian Corn -	-	-	-	110,190	110,190	-	149,051	149,051	-	2,136	-	2,136	-	-	-	2,889	-	2,889	-
Malt -	-	-	4,212	-	4,212	6,318	-	6,318	2,743	-	-	2,743	4,115	-	4,115	-	-	4,115	-
TOTAL of CORN and GRAIN										1,003,444	2,136	1,005,580	1,146,012	2,889	1,148,901				
Wheatmeal or Flour -	-	-	189,668	130,309	319,977	128,026	87,551	215,577	129,174	-	-	129,174	87,192	-	87,192	-	-	87,192	-
Barley meal -	-	-	1,847	-	1,847	908	-	908	5,037	-	-	5,037	2,477	-	2,477	-	-	2,477	-
Oatmeal -	-	-	9,613	4,682	14,295	4,566	2,102	6,668	640,494	-	-	640,494	304,235	-	304,235	-	-	304,235	-
Peameal -	-	-	5	-	5	2	-	2	-	-	-	-	-	-	-	-	-	-	-
Beanmeal -	-	-	2,550	-	2,550	1,233	-	1,233	-	-	-	-	-	-	-	-	-	-	-
Indian Cornmeal -	-	-	-	2,033	2,033	-	739	739	-	-	1,542	1,542	-	-	-	561	-	-	561
TOTAL of MEAL and FLOUR										774,705	1,542	776,247	393,904	561	394,465				
AGGREGATE of CORN, GRAIN, MEAL, and FLOUR stated in Quarters -										Qrs.	Qrs.	Qrs.	Qrs.	Qrs.	Qrs.	Qrs.	Qrs.	Qrs.	Qrs.
										234,510	198,292	432,802	1,449,407	2,586	1,451,993	1,539,916	3,450	1,543,366	

Office of the Inspector General of Imports and Exports, }
Custom House, London, 22 June 1866.

John A. Messenger.

EXCISE AND CUSTOMS (IRELAND).

STATEMENTS showing the Quantities of certain
ARTICLES retained for Home Consumption in
Ireland, in the Year ended 31 December 1865 ;
and the Quantities of certain ARTICLES Exported
from *Ireland* in the same Year, distinguishing the
Exports to *Great Britain* from those to Foreign
Countries ; also, RETURNS of all ARTICLES Im-
ported into *Ireland* from Foreign Countries and
the British Possessions Abroad, during the Year
ended 31 December 1865 ; and of all ARTICLES
Exported from *Ireland* to Foreign Countries and
the British Possessions Abroad, with the Declared
or Computed Value of each ; &c.

(General Dunne.)

Ordered, by The House of Commons, to be Printed,
26 June 1866.

365.

Under 1 oz.

37

FIRE INSURANCES.

RETURN to an Order of the Honourable The House of Commons,
dated 11 April 1866;—for,

AN ACCOUNT “of all SUMS paid into the INLAND REVENUE OFFICE in *Great Britain and Ireland*, for DUTY on INSURANCES against FIRE, for the Quarters ending severally the 25th day of March, the 24th day of June, the 29th day of September, and the 25th day of December 1865; distinguishing the Amount of Allowance made to each Office for Collecting the same in the Country, and in *London, Edinburgh, and Dublin* respectively, with the Dates of such Payments; together with an Abstract showing the Gross Amount of Duty collected in the year by each Company, and distinguishing the Sums collected by such Company for Duty at 1 s. 6 d. per Centum per Annum and 3 s. per Centum per Annum :”

“And, like ACCOUNT of SUMS Insured by each Office on FARMING STOCK, for the same Period (in continuation of Parliamentary Paper, No. 406, of Session 1865).”

(*Mr. Turner.*)

Ordered, by The House of Commons, to be Printed,
19 June 1866.

ENGLAND.

AN ACCOUNT of all SUMS paid into the INLAND REVENUE OFFICE in *England* for DUTY on INSURANCES against FIRE, for the Quarters ending severally the 25th day of March, the Country and in London respectively, with the Dates of such Payments; together with an Abstract showing the Gross Amount of Duty collected in

		QUARTER ENDED 25 MARCH 1865.						QUARTER ENDED 24 JUNE 1865.					
OFFICES.	Date of Payment.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	TOTAL.	Allowance for Collection, at		Date of Payment.	Duty, at 1 s. 6 d. per Cent.	Duty, at 3 s. per Cent.	TOTAL.	Allowance for Collection, at		
					£. 4 per Cent.	£. 5 per Cent.					£. 4 per Cent.	£ 5. per Cent.	
LONDON:													
Albert - - - - -	24 June 1865	154 - 1	250 19 7	404 19 8	6 6 -	12 7 5	21 Sept. 1865	159 19 -	77 6 -	237 5 -	2 3 8	9 2 7	
Alliance - - - - -	23 " "	2,313 16 10	14,130 13 4	16,444 10 2	176 1 10	602 2 2	27 " "	3,775 7 10	8,265 10 7	12,040 18 5	107 10 7	467 12 7	
Atlas - - - - -	22 " "	1,606 19 7	8,425 17 9	10,032 17 4	127 18 5	341 14 9	27 " "	1,421 15 9	6,354 9 3	7,776 5 -	104 3 11	258 11 3	
British Nation - - - - -	23 May "	106 8 6	237 2 9	343 11 3	4 17 6	11 1 7	25 Aug. "	122 3 -	219 9 -	371 12 -	3 12 2	14 1 4	
Church of England - - - - -	20 June "	71 10 10	1,501 2 11	1,572 13 9	29 19 6	41 3 3	20 Sept. "	280 3 2	853 15 9	1,133 18 11	19 5 2	32 12 4	
City and County - - - - -	27 " "	38 16 4	108 6 7	147 2 11	1 1 1	6 - 9	3 Oct. "	127 11 10	52 6 11	179 18 9	- 9 11	8 7 7	
Commercial Union - - - - -	24 " "	2,305 9 3	2,244 15 1	4,550 4 4	113 1 8	86 3 10	27 Sept. "	1,925 8 5	1,552 2 1	3,477 10 6	79 13 4	74 5 10	
County - - - - -	23 " "	1,725 15 10	18,601 13 10	20,327 9 8	182 8 10	788 6 5	29 " "	2,182 12 -	12,650 18 4	14,833 10 4	119 6 9	592 10 -	
Emperor - - - - -	23 " "	22 19 11	259 11 9	282 11 8	- 9 7	13 10 7	23 " "	22 7 7	173 17 9	196 5 4	- 3 8	9 16 3	
European - - - - -	29 " "	276 12 8	273 19 3	550 11 11	11 14 -	12 18 2	27 " "	308 11 6	76 19 10	385 11 4	6 4 2	11 10 4	
Friend-in-Need - - - - -	21 " "	2 12 5	25 9 7	28 2 -	- - -	1 8 1	14 Oct. "	15 4 1	- - -	15 4 1	- - -	- 15 2	
General - - - - -	23 " "	881 3 8	4,005 10 1	4,886 13 9	42 2 6	191 13 7	28 Sept. "	868 10 6	2,580 3 7	3,448 14 1	19 15 9	147 10 -	
Guardian - - - - -	22 " "	1,126 10 6	7,953 4 -	9,079 14 6	158 15 3	255 10 7	28 " "	1,046 15 2	5,771 17 3	6,818 12 5	142 1 11	163 6 2	
Hand-in-Hand - - - - -	1 " "	158 1 11	2,388 3 11	2,546 5 10	95 5 4	8 4 5	20 " "	501 16 2	1,628 6 11	2,130 3 1	79 6 1	7 7 6	
Hercules - - - - -	29 " "	80 13 5	177 16 7	258 10 -	2 7 6	9 19 2	2 Oct. "	52 14 -	80 8 10	133 2 10	1 8 -	4 18 2	
Home and Colonial - - - - -	19 " "	119 6 1	187 8 8	306 14 9	6 1 10	7 14 5	1 Sept. "	182 17 10	41 8 11	224 6 9	3 17 5	6 7 6	
Imperial - - - - -	20 " "	3,321 1 5	11,776 12 3	15,097 13 8	310 15 5	366 8 5	22 " "	2,433 14 7	9,265 15 10	11,699 10 5	233 - 1	293 14 4	
Law - - - - -	21 " "	187 18 2	10,649 - 3	10,786 18 5	280 3 9	189 2 1	22 " "	519 7 9	9,837 8 3	10,356 16 -	278 1 2	170 5 3	
Law Union - - - - -	24 " "	88 14 6	2,769 11 3	2,858 5 9	29 7 6	106 3 10	25 " "	65 15 10	2,326 18 7	2,392 14 5	24 12 10	88 16 7	
London - - - - -	21 " "	1,666 16 3	7,888 5 -	9,555 1 3	194 16 4	234 4 7	26 " "	1,820 15 9	4,547 15 7	6,368 11 4	113 1 7	177 1 5	
London and Lancashire - - - - -	27 " "	1,191 10 6	1,029 3 3	2,220 13 9	15 7 4	91 16 6	5 Oct. "	1,734 19 11	216 7 5	1,951 7 4	10 11 5	85 10 -	
London and Southwark - - - - -	21 " "	97 5 1	245 3 5	342 8 6	11 5 -	3 1 2	27 Sept. "	177 15 3	88 4 3	265 19 6	8 10 6	2 12 9	
Netherlands - - - - -	29 Aug. "	3 3 3	3 10 9	6 14 -	- - -	- 6 8	29 Aug. "	8 16 1	1 12 7	10 8 8	- - -	- 10 5	
North British and Mercantile - - - - -	23 June "	2,242 6 2	2,807 4 9	5,049 10 11	135 18 2	82 11 10	28 Sept. "	2,523 12 1	1,524 13 2	4,048 5 3	110 12 4	64 2 10	
Phoenix - - - - -	22 " "	5,193 19 4	30,686 17 4	35,880 16 8	473 9 5	1,202 4 -	26 " "	5,570 18 5	20,611 3 2	26,182 1 7	312 6 11	918 13 5	
Preserver - - - - -	29 " "	- - -	22 - 7	22 - 7	- 17 7	- - -	29 " "	22 15 6	- - -	22 15 6	- 18 2	- - -	
Prince - - - - -	23 " "	34 2 10	130 2 5	164 5 3	- 10 10	7 10 8	22 " "	38 15 7	89 9 9	128 5 4	- 9 9	5 16 -	
Royal Exchange - - - - -	23 " "	2,414 9 3	17,826 17 11	20,241 7 2	296 1 2	641 19 10	23 " "	2,091 17 5	13,067 5 10	15,159 3 3	225 18 6	475 11 -	
Royal Farmers - - - - -	3 " "	266 8 -	3,130 11 3	3,396 19 3	8 7 9	159 7 2	16 " "	254 11 2	2,245 6 3	2,499 17 5	6 17 -	116 8 7	
Sun - - - - -	20 " "	6,429 18 10	47,884 1 3	54,314 - 1	798 15 -	1,717 5 2	26 " "	5,550 17 5	36,418 4 9	41,969 2 2	651 15 6	1,283 14 8	
Union - - - - -	21 " "	781 8 4	6,905 4 9	7,686 13 1	167 15 5	174 12 5	19 " "	1,546 10 11	3,782 11 2	5,329 2 1	112 2 6	126 5 10	
Volunteer Service and General - - - - -	20 " "	2 19 5	24 1 7	27 1 -	- 2 2	1 4 5	20 Mar. 1866	6 8 6	- - -	6 8 6	- 1 -	- 2 -	
Western - - - - -	9 " "	235 5 6	334 19 -	570 4 6	2 1 5	25 18 5	16 Sept. 1865	573 12 3	326 19 8	900 11 11	4 4 4	39 15 1	
Westminster - - - - -	23 " "	776 19 11	7,559 11 5	8,336 11 4	264 1 -	86 15 2	26 " "	1,580 12 8	3,541 19 10	5,122 12 6	156 15 11	60 2 8	
COUNTRY:													
Birmingham - - - - -	24 June 1865	482 13 7	4,063 7 5	4,546 1 -	- - -	227 6 -	29 Sept. "	459 6 6	3,030 7 6	3,489 14 -	- - -	174 9 8	
Birmingham Alliance - - - - -	19 " "	95 - 5	370 19 2	465 19 7	- - -	23 6 -	27 " "	191 9 8	122 4 5	313 14 1	- - -	15 13 9	
Essex and Suffolk - - - - -	13 " "	154 13 -	1,878 15 -	2,033 8 -	- - -	101 13 4	11 " "	98 8 2	1,293 18 -	1,392 6 2	- - -	69 12 3	
Kent - - - - -	13 " "	266 17 -	3,758 7 -	4,025 4 -	- - -	201 5 2	8 " "	332 1 1	2,757 8 3	3,089 9 4	- - -	154 9 5	
Lancashire - - - - -	24 " "	1,776 8 1	3,887 8 5	5,663 16 6	- - -	283 3 10	28 " "	1,267 18 11	2,944 15 -	4,212 13 11	- - -	210 12 8	
Liverpool and London and Globe - - - - -	29 " "	6,403 8 2	23,748 10 1	30,151 18 3	- - -	1,507 11 11	27 " "	18,197 14 4	1,583 6 3	19,781 - 7	- - -	989 1 1	
Manchester - - - - -	24 " "	2,402 16 11	8,127 13 9	10,530 10 8	- - -	526 10 6	29 " "	2,021 9 2	4,910 14 -	6,932 3 2	- - -	346 12 2	
Midland Counties - - - - -	29 " "	183 14 9	1,299 1 9	1,482 16 6	- - -	74 2 9	30 " "	126 6 11	810 4 3	936 11 2	- - -	46 16 6	
Norwich Equitable - - - - -	23 " "	102 2 8	932 18 4	1,035 1 -	- - -	51 15 -	27 " "	49 12 3	507 1 7	556 13 10	- - -	27 16 8	
Norwich Union - - - - -	22 " "	2,867 12 -	19,453 18 11	22,321 10 11	- - -	1,116 1 6	29 " "	2,038 11 8	13,843 3 4	15,881 15 -	- - -	794 1 9	
Nottinghamshire and Derbyshire - - - - -	26 May "	197 5 4	853 7 3	1,050 12 7	- - -	52 10 7	25 Aug. "	650 - 1	- 5 10	650 5 11	- - -	32 10 3	
Oldham - - - - -	17 July "	- 17 -	- - -	- 17 -	- - -	- - 10	27 Oct. "	4 2 6	- - -	4 2 6	- - -	- 4 1	
Provincial - - - - -	26 June "	283 5 9	1,781 7 -	2,064 12 9	- - -	103 4 7	2 " "	1,199 15 4	- - -	1,199 15 4	- - -	59 19 9	
Queen - - - - -	24 " "	1,927 1 7	1,594 6 9	3,521 8 4	- - -	176 2 2	28 Sept. "	2,679 13 8	341 8 8	3,021 2 4	- - -	151 1 2	
Royal - - - - -	23 " "	5,647 11 -	11,312 13 9	16,960 4 9	- - -	848 - 3	27 " "	12,263 5 6	538 13 9	12,801 19 3	- - -	640 2 -	
Salop - - - - -	29 May "	79 16 7	1,287 10 4	1,367 6 11	- - -	68 7 5	30 Aug. "	76 16 6	895 16 9	972 13 3	- - -	48 12 8	
Shropshire and North Wales - - - - -	27 " "	48 3 9	591 9 10	639 13 7	- - -	31 19 8	25 " "	42 7 10	443 15 5	486 3 3	- - -	24 6 2	
West of England - - - - -	23 June "	2,350 19 2	10,504 4 4	12,855 3 6	- - -	642 15 2	27 Sept. "	2,038 18 5	7,828 8 9	9,867 7 2	- - -	493 7 4	
Yorkshire - - - - -	26 " "	1,043 1 8	5,617 18 11	6,661 - 7	- - -	333 1 -	2 Oct. "	668 17 -	3,532 18 2	4,201 15 2	- - -	210 1 9	
TOTAL - - - - - £.		62,188 13 -	313,508 12 1	375,697 5 1	3,948 6 1	13,849 9 2	- - -	83,922 10 5	193,685 7 -	277,607 17 5	2,939 2 -	10,207 8 6	

ENGLAND.

the 24th day of June, the 29th day of September, and the 25th day of December 1865; distinguishing the Amount of Allowance made to each Office for Collecting the same in the Year by each Company, and distinguishing the Sums collected by such Company for Duty at 1s. 6d. per Cent. per Annum and 3s. per Cent. per Annum.

QUARTER ENDED 29 SEPTEMBER 1865.						QUARTER ENDED 25 DECEMBER 1865.						YEAR ENDED 25 DECEMBER 1865.						OFFICES.
Date of Payment.	Duty at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	TOTAL.	Allowance for Collection, at		Date of Payment.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	TOTAL.	Allowance for Collection, at		Gross Amount of Duty collected by each Company,						
				£. 4 per Cent.	£. 5 per Cent.					£. 4 per Cent.	£. 5 per Cent.	At 1s. 6d. per Cent.	At 3s. per Cent.	TOTAL.				
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	LONDON:			
27 Dec. 1865	264 3 7	- 4 3	264 7 10	3 4 2	9 4 2	27 Mar. 1866	427 16 11	-	427 16 11	4 9 3	15 16 3	1,005 19 7	328 9 10	1,334 9 5	Albert.			
22 " "	7,481 12 1	415 11 10	7,897 3 11	82 10 2	291 14 4	21 " "	10,007 6 -	188 4 4	10,195 10 4	86 5 2	401 18 11	23,578 2 9	23,000 - 1	46,578 2 10	Alliance.			
21 " "	4,869 17 9	3 5 8	4,873 3 5	69 3 -	157 4 4	23 " "	5,690 16 1	-	5,690 16 1	81 5 1	182 19 5	13,589 9 2	11,783 12 8	28,373 1 10	Atlas.			
26 Jan. 1866	273 14 8	2 4 3	275 18 11	2 9 7	10 12 4	Transferred to "European."										991 2 2	British Nation.	
20 Dec. 1865	562 12 10	12 10 11	575 3 9	10 4 3	15 19 11	20 Mar. 1866	817 18 11	16 11 5	861 10 4	17 9 7	21 7 5	1,762 5 9	2,384 1 -	4,146 6 9	Church of England.			
20 " "	93 6 10	- 1 4	93 8 2	- 14 4	3 15 4	28 " "	94 3 -	-	94 3 -	- 17 -	3 12 9	353 18 -	160 14 10	514 12 10	City and County.			
23 " "	2,815 8 9	3 13 8	2,819 2 5	70 4 2	53 3 10	24 " "	3,438 1 5	-	3,438 1 5	86 15 8	63 8 5	10,484 7 10	3,800 10 10	14,284 18 8	Commercial Union.			
20 " "	7,911 4 6	113 14 4	8,024 18 10	71 17 3	311 8 4	20 " "	10,643 19 9	-	10,643 19 9	101 - 2	405 18 10	22,463 12 1	31,366 6 6	53,829 18 7	County.			
22 " "	145 14 6	-	145 14 6	- - 11	7 4 4	23 " "	153 - 10	-	153 - 10	- 5	7 12 5	344 2 10	433 9 6	777 12 4	Emperor.			
23 " "	430 18 10	-	430 18 10	10 - -	9 1 -	24 " "	660 7 9	-	660 7 9	9 8 -	21 5 4	1,676 10 9	350 19 1	2,027 9 10	European.			
12 " "	28 16 -	-	28 16 -	-	1 8 9	24 " "	22 18 1	-	22 18 1	-	1 2 10	69 10 7	25 9 7	95 - 2	Friend-in-Need.			
23 " "	2,467 - 3	4 11 -	2,471 11 3	16 13 4	102 14 10	21 " "	3,147 10 5	-	3,147 10 5	24 - 9	127 6 6	7,364 4 10	6,590 4 8	13,954 9 6	General.			
23 " "	4,314 3 -	348 1 10	4,662 4 10	80 3 8	132 17 7	24 " "	4,902 10 7	-	4,902 10 7	93 4 -	128 12 5	11,389 19 3	14,073 3 1	25,463 2 4	Guardian.			
14 " "	1,089 6 9	2 9 2	1,091 15 11	40 14 4	3 13 10	23 " "	1,084 - 5	10 8 6	1,094 8 11	37 8 7	7 18 8	2,833 5 3	4,029 8 6	6,862 13 9	Hand-in-Hand.			
21 " "	183 - 9	-	183 - 9	- 14 1	8 5 5	26 " "	226 18 10	- 4 -	227 2 10	2 12 -	8 2 -	543 7 -	258 9 5	801 16 5	Hercules.			
27 Nov. "	193 12 -	-	193 12 -	2 17 7	6 1 8	13 " "	383 7 3	-	383 7 3	4 19 2	12 19 5	879 3 2	228 17 7	1,108 - 9	Home and Colonial.			
21 Dec. "	6,951 19 7	720 16 9	7,672 16 4	163 4 11	179 11 7	22 " "	8,618 18 -	509 19 4	9,128 17 4	172 3 4	241 4 9	21,325 13 7	22,273 4 2	43,598 17 9	Imperial.			
20 " "	4,873 17 -	617 7 10	5,521 4 10	132 - 10	111 - 1	22 " "	7,037 1 7	-	7,037 1 7	177 19 3	129 7 11	12,568 4 6	21,133 16 4	33,702 - 10	Law.			
23 " "	1,376 1 5	-	1,376 1 5	15 17 1	48 19 8	24 " "	1,607 15 2	-	1,607 15 2	18 2 11	57 14 -	3,138 6 11	5,096 9 10	8,234 16 9	Law Union.			
29 " "	3,859 16 6	421 3 1	4,280 19 7	84 16 3	108 - 7	21 " "	5,244 19 7	63 7 5	5,308 7 -	111 - 2	126 13 1	12,592 8 1	12,920 11 1	25,512 19 2	London.			
21 " "	2,023 - 3	-	2,023 - 3	8 19 3	89 18 -	22 " "	3,035 1 8	-	3,035 1 8	15 17 7	131 18 -	7,984 12 4	1,245 10 8	9,230 3 -	London and Lanca-			
22 " "	221 6 3	-	221 6 3	6 19 1	2 7 5	21 " "	337 14 6	-	337 14 6	11 17 5	2 - 11	834 1 1	333 7 8	1,167 8 9	London and South-			
18 " "	14 15 7	-	14 15 7	- - -	- 14 9	6 " "	13 7 -	-	13 7 -	-	- 13 4	40 1 11	5 3 4	45 5 3	Netherlands.			
21 " "	3,930 15 1	136 7 10	4,067 2 11	115 19 1	58 8 4	28 " "	4,367 4 2	12 19 9	4,380 3 11	119 12 6	69 9 7	13,063 17 6	4,481 5 6	17,545 3 -	North British and Mer-			
21 " "	15,986 - 4	1,587 7 8	17,573 8 -	221 10 7	601 15 1	22 " "	17,770 8 4	179 10 6	17,949 18 10	213 1 8	631 2 9	44,521 6 5	53,064 18 8	97,586 5 1	Phoenix.			
19 " "	17 2 9	-	17 2 9	- 13 8	- 9	9 " "	10 1 9	-	10 1 9	- 8 -	-	50 - -	22 - 7	72 - 7	Preserver.			
22 " "	93 19 4	-	93 19 4	- 4 10	4 10 4	20 Feb. "	80 2 10	- 11 2	80 14 -	- - 2	3 19 9	247 - 7	220 3 4	467 3 11	Prince.			
23 " "	8,841 11 7	1,618 12 10	10,463 4 5	148 3 9	337 17 -	22 Mar. "	11,367 15 1	288 16 8	11,656 11 9	187 10 6	348 8 5	24,718 13 4	32,801 13 3	57,520 6 7	Royal Exchange.			
29 Nov. "	1,286 8 9	-	1,286 8 9	3 7 7	60 2 -	1 " "	2,166 3 9	-	2,166 3 9	6 5 6	100 9 3	3,973 11 8	5,375 17 6	9,349 9 2	Royal Farmers.			
19 Dec. "	24,155 1 -	940 19 11	25,096 - 11	395 12 3	760 5 7	20 " "	26,629 15 2	-	26,629 15 2	372 1 3	866 8 2	62,765 12 5	85,243 5 11	148,008 18 4	Sun.			
21 " "	3,416 11 7	169 6 3	3,585 17 10	83 4 8	75 5 -	20 " "	4,226 10 9	-	4,226 10 9	100 5 3	86 - -	9,971 1 7	10,857 2 2	20,828 3 9	Union.			
- " "	- - -	-	- - -	- - -	- - -	- " "	- - -	-	- - -	- - -	- - -	9 7 11	24 1 7	33 9 6	Volunteer Service and			
4 Jan. 1866	704 14 -	-	704 14 -	2 1 5	32 12 11	6 Apr. 1866	959 19 3	-	959 19 3	4 5 8	42 12 11	2,473 11 -	661 18 8	3,135 9 8	General.			
23 Dec. 1865	3,929 12 10	40 16 4	3,970 9 2	121 8 11	46 14 3	23 Mar. "	3,932 4 8	-	3,932 4 8	116 7 9	51 2 5	10,219 10 1	11,142 7 7	21,361 17 8	Western.			
20 Dec. 1865	1,723 4 7	-	1,723 4 7	- - -	86 3 2	23 Mar. 1866	2,069 2 6	-	2,069 2 6	-	103 9 1	4,734 7 2	7,093 14 11	11,828 2 1	Birmingham.			
20 " "	365 - 7	- 18 4	365 18 11	- - -	18 5 11	20 " "	360 7 5	-	360 7 5	-	18 - 4	1,011 18 1	494 1 11	1,506 - -	Birmingham Alliance.			
11 " "	697 19 3	-	697 19 3	- - -	34 18 -	12 " "	1,306 2 2	-	1,306 2 2	-	65 6 2	2,257 2 7	3,172 13 -	5,429 15 7	Essex and Suffolk.			
3 " "	1,881 8 5	-	1,881 8 5	- - -	94 1 5 10	10 " "	2,698 3 2	-	2,698 3 2	-	134 18 2	5,178 9 8	6,515 15 3	11,694 4 11	Kent.			
20 " "	3,046 17 -	91 15 1	3,138 12 1	- - -	156 18 7	22 " "	2,862 16 4	4 18 4	2,867 14 8	-	143 7 8	8,954 - 4	0,928 16 10	15,882 17 2	Lancashire.			
26 " "	20,486 15 3	312 14 10	20,799 10 1	- - -	1,039 19 6	24 " "	25,749 9 10	10 17 6	25,760 7 4	-	1,288 - 4	70,837 7 7	25,655 8 8	96,492 16 3	Liverpool and London,			
26 " "	5,121 7 8	133 17 9	5,255 5 5	- - -	262 15 3	22 " "	5,499 4 3	-	5,499 4 3	-	274 19 3	15,044 18 -	13,172 5 6	28,217 3 6	and Globe.			
21 " "	521 7 6	-	521 7 6	- - -	26 1 4	21 " "	944 9 6	-	944 9 6	-	47 4 6	1,775 18 8	2,109 6 -	3,885 4 8	Manchester.			
23 " "	341 13 10	-	341 13 10	- - -	17 1 8	23 " "	552 18 6	-	552 18 6	-	27 12 11	1,046 7 3	1,439 19 11	2,486 7 2	Midland Counties.			
18 " "	9,120 19 6	137 1 11	9,258 1 5	- - -	462 18 -	19 " "	13,639 5 7	28 4 6	13,667 10 1	-	683 7 6	27,666 8 9	33,462 8 8	61,128 17 5	Norwich Equitable.			
27 Nov. "	785 3 10	3 2 1	788 5 11	- - -	39 8 3	2 " "	960 13 8	-	960 13 8	-	48 - 8	2,593 2 11	856 15 2	3,449 18 1	Norwich Union.			
28 Dec. "	2 14 9	-	2 14 9	- - -	- 2 9	12 " "	2 17 -	-	2 17 -	-	- 2 10	10 11 3	-	10 11 3	Nottingham and Derby-			
20 " "	1,403 5 11	- 18 8	1,404 4 7	- - -	70 4 3	20 " "	2,087 11 3	-	2,087 11 3	-	104 7 7	4,973 18 3	1,782 5 8	6,756 3 11	shire.			
21 " "	2,777 1 3	-	2,777 1 3	- - -	138 17 -	23 " "	3,847 14 8	-	3,847 14 8	-	192 7 9	11,231 11 2	1,935 15 5	13,167 6 7	Oldham.			
20 " "	13,694 2 6	72 - 1	13,766 2 7	- - -	688 6 1	20 " "	18,932 14 6	-	18,932 14 6	-	946 12 9	50,537 13 6	11,923 7 7	62,461 1 1	Provincial.			
1 " "	422 11 11	1 3 6	423 15 15	- - -	21 3 9	10 " "	621 17 11	-	621 17 11	-	31 1 11	1,201 2 11	2,184 10 7	3,385 13 6	Queen.			
29 Nov. "	239 10 4	-	239 10 4	- - -	11 19 6	27 Feb. "	279 - 7	-	279 - 7	-	13 19 -	609 2 6	1,035 5 3	1,644 7 9	Royal.			
22 Dec. "	6,7																	

COUNTRY:

IRELAND.

A RETURN pursuant to an Order of The Honourable the House of Commons, and in continuation of Parliamentary Paper, No. 406, of Session 1865, being an Account of all SUMS paid 29th September, and 25th December 1865, and the Amount of Allowance to each Office for COLLECTION in the Town (*Dublin*) and in the

TITLE of COMPANY.		QUARTER ENDED 25 MARCH 1865.							QUARTER ENDED 24 JUNE 1865.							QUARTER ENDED 29						
		Duty Received.	TOWN:			COUNTRY:			Duty Received.	TOWN:			COUNTRY:			Duty Received.	TOWN:					
			Duty, at 1 s. 6 d. per Cent.	Duty at 3 s. per Cent.	Allowance.	Duty at 1 s. 6 d. per Cent.	Duty at 3 s. per Cent.	Allowance.		Duty, at 1 s. 6 d. per Cent.	Duty, at 3 s. per Cent.	Allowance.	Duty, at 1 s. 6 d. per Cent.	Duty, at 3 s. per Cent.	Allowance.		Duty, at 1 s. 6 d. per Cent.	Duty, at 3 s. per Cent.	Allowance.			
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.				
Alliance -	-	9 3 7	88 8 6	4 17 6	210 8 4	1,036 17 9	61 11 7	59 6 2	12 - -	2 15 10	504 2 3	39 19 -	26 18 5	99 3 7	- - -	4 19 1						
Atlas -	-	13 5 2	216 6 11	11 9 7	81 18 6	470 17 1	27 11 6	133 1 -	1 - 8	6 14 -	234 4 9	4 - 8	11 14 9	97 6 -	- - -	4 17 3						
Albert -	-	- - -	- - -	- - -	- 10 7	- 9 -	- - 9	5 19 -	- - -	- 5 11	5 2 9	1 6 3	- 5 4	36 4 -	- - -	1 16 2						
British Nation -	-	- 7 6	1 6 -	- - -	4 4 5	5 19 2	- 10 2	- - -	- - -	- - -	8 17 3	- - -	- 8 6	1 6 -	- 12 -	- - -						
County -	-	42 9 9	312 3 11	17 14 8	49 15 5	109 3 11	7 17 2	398 2 10	2 8 1	19 18 1	155 12 11	74 4 11	6 6 9	254 12 7	- - -	12 14 7						
City and County -	-	- - -	- - -	- - -	44 12 2	43 5 5	4 7 10	- - -	- - -	- - -	62 - 11	9 6 1	3 11 4	- - -	- - -	- - -						
Caledonian -	-	9 16 3	38 14 1	2 7 1	13 2 1	15 - 10	1 6 5	41 10 10	3 9 10	2 5 -	14 11 8	2 2 9	- 13 11	41 3 8	- 3 -	2 - 6						
Commercial Union -	-	29 - 10	46 9 8	3 14 6	184 15 10	177 8 10	18 2 1	36 17 -	- 11 6	- 7 3	213 16 6	34 7 3	10 11 7	80 3 2	- - -	- 12 3						
Church of England -	-	- - -	22 10 6	1 2 6	- - 9	62 - 9	3 1 4	22 4 11	1 5 11	1 2 10	67 10 -	- 8 3	3 7 9	26 10 5	- - -	1 6 6						
European -	-	9 10 5	13 9 5	1 2 11	85 4 5	54 6 10	6 19 5	14 8 1	- - -	- 14 3	81 16 8	3 9 3	4 3 -	12 9 6	- - -	- 12 5						
Friend-in-Need -	-	- - -	- - -	- - -	- 3 -	- 1 6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -						
Globe (arrears) -	-	- - -	- - -	- - -	- - -	- - -	- - 4	- - -	- - -	- - -	- - -	- 8 3	- - -	- - -	- - -	- - -						
General -	-	3 9 9	14 9 -	- 17 10	- 1 6	1 13 -	- 1 8	- - -	- - -	- - -	21 9 10	- 8 4	- 19 8	1 9 7	- - -	- - 9						
Guardian -	-	- - -	95 19 9	4 15 11	- - -	1 8 6	- - -	18 19 10	35 14 7	1 12 9	- - -	- - -	- - -	29 6 4	- - -	1 2 7						
Hand-in-Hand -	-	- - -	- - -	- - -	- 7 6	- - -	- - 4	- - -	- - -	- - -	- nil -	- 12 -	- - -	- - -	- - -	- - -						
Hercules -	-	13 - 6	18 17 4	1 10 -	13 10 9	10 19 -	- - -	34 3 10	1 8 3	1 15 2	24 1 4	12 14 1	- - -	50 15 10	- - -	2 10 9						
Home and Colonial -	-	- - -	- - -	- - -	11 15 8	10 11 9	1 13 2	- - -	1 - 8	- - -	18 19 1	9 1 1	- 9 11	1 16 9	3 13 5	- - -						
Imperial -	-	36 - 8	197 6 8	11 13 1	143 8 1	343 16 8	23 9 5	101 17 1	4 18 5	5 3 -	207 16 9	33 14 2	10 17 -	96 11 11	- - -	4 11 3						
Kent -	-	5 5 7	13 10 10	- 18 9	6 15 -	28 6 10	1 15 -	6 6 -	- - -	- 6 3	22 14 -	- 11 3	- 10 1	30 17 4	- - -	1 10 10						
Liverpool and London (arrears) -	-	- - -	1 13 -	- - -	- - -	- - -	- - -	- - -	1 7 -	- - -	- - -	11 13 3	- - -	- - -	- - -	- - -						
Liverpool and London and Globe -	-	115 19 11	1,039 13 6	70 1 5	228 2 7	440 17 1	34 10 2	603 14 1	26 4 11	31 - 6	365 15 5	10 3 3	18 8 9	704 10 6	- 18 9	34 19 7						
Lancashire -	-	11 11 6	21 16 9	1 13 4	19 2 4	24 7 8	2 2 11	30 15 6	- 6 3	1 11 -	26 15 2	2 - -	1 7 2	38 16 6	- - -	1 18 9						
London Union -	-	11 - 7	165 10 9	8 16 6	8 19 6	74 3 6	4 3 1	82 14 -	1 5 2	4 3 11	30 16 6	1 13 -	1 10 9	80 - 5	- - -	4 - -						
Law Union -	-	2 2 5	11 3 3	- 4 1	- 6 -	1 6 7	- 1 7	4 15 3	- - -	- 4 9	6 9 9	- 3 -	- 6 5	- - -	- - -	- - -						
London Corporation -	-	11 9 3	124 - 7	2 14 7	43 18 -	136 5 1	8 18 4	45 - 10	2 11 2	6 8 4	101 10 6	4 5 4	5 1 4	60 12 7	- - -	3 - 7						
London and Lancashire -	-	25 8 -	74 2 6	4 19 5	42 3 8	65 8 7	5 7 7	107 7 10	45 10 3	7 12 10	68 19 6	4 3 10	3 12 11	63 11 7	- - -	3 3 6						
London and Southwark -	-	- - -	- - -	- - -	35 3 -	3 - 9	1 18 2	- - -	- - -	- - -	19 2 -	5 1 -	- - -	- - -	- - -	- - -						
Manchester -	-	10 17 7	12 1 8	1 2 11	- - -	- - -	- - -	21 15 11	1 17 4	1 3 8	- - -	- - -	- - -	22 15 7	- - -	1 2 9						
North British and Mercantile -	-	24 3 4	136 10 7	8 - 7	83 - 6	280 18 5	18 3 4	81 17 6	24 6 10	3 19 11	244 11 1	4 9 -	12 8 7	123 6 5	1 10 -	6 1 10						
Norwich Union -	-	16 5 11	54 1 3	3 10 4	56 11 -	162 10 2	6 9 5	24 3 6	- 7 3	1 4 6	62 18 2	6 15 11	3 3 3	22 17 4	- - -	1 2 10						
National -	-	279 7 1	1,449 11 4	86 8 11	- - -	- - -	- - -	374 - 1	366 12 11	36 14 8	- - -	- - -	- - -	797 13 10	- - -	39 17 8						
Patriotic -	-	223 15 7	995 1 3	60 18 10	- - -	- - -	- - -	558 9 2	139 13 3	34 18 1	- - -	- - -	- - -	733 11 -	2 5 7	36 13 3						
Provincial Welsh -	-	- 11 3	11 - 7	- 11 6	25 16 1	52 - 10	2 13 -	1 10 9	- - -	- - -	28 12 8	3 12 11	1 2 6	6 13 4	10 10 -	- - -						
Queen -	-	139 14 1	184 - 4	16 3 8	- - -	- - -	- - -	151 13 3	18 12 7	8 10 3	- - -	- - -	- - -	147 12 2	- - -	7 7 7						
Royal Farmers -	-	- - -	- - -	- - -	1 10 -	3 1 6	- 4 6	- - -	- - -	- - -	5 12 9	- - -	- 5 6	- - -	- - -	- - -						
Royal Exchange -	-	32 17 5	764 11 10	39 17 5	54 12 1	332 10 11	19 6 10	376 2 -	2 12 11	18 18 8	204 - 11	2 14 4	10 6 5	384 9 4	- - -	19 4 5						
Royal -	-	65 16 11	277 8 1	16 15 8	354 16 -	732 7 8	52 11 3	272 5 7	8 9 1	13 16 -	631 19 5	49 4 11	32 15 1	328 2 5	38 15 1	16 - -						
Sun -	-	103 4 2	674 15 -	66 9 8	156 2 7	810 4 2	49 - 4	568 13 2	91 19 2	31 7 7	545 18 2	30 8 11	28 13 7	568 17 5	5 6 7	28 14 1						
Scottish Provincial -	-	27 15 2	213 16 4	12 1 6	- - -	- - -	- - -	127 16 4	1 15 9	6 9 7	- - -	- - -	- - -	148 18 5	- - -	7 8 11						
Scottish -	-	2 3 6	6 19 9	- 9 2	20 4 6	24 12 8	2 4 10	5 4 -	- 6 5	- - -	25 3 10	4 17 -	1 10 -	5 13 5	- - -	- 5 8						
Scottish Commercial -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -						
State (arrears) -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -						
West of England -	-	28 17 8	166 4 8	9 15 1	224 - 1½	778 10 9½	49 4 11	69 11 2	2 - 7	3 11 5	530 6 10	28 5 8	27 13 9	130 17 2	- - -	6 10 10						
Western -	-	5 16 8	25 3 7	- - -	36 - -	37 3 7	3 12 11	12 15 5	10 9 -	1 2 11	64 5 7	2 9 3	3 6 8	23 1 2	- 3 -	1 3 2						
£.	1,310 8 -	7,488 19 2	472 18 11	2,241 1 11½	6,331 16 9½	419 1 -	-	4,393 1 11	810 5 9	255 18 11	4,605 14 11	398 14 2	232 10 8	5,251 17 3	63 17 5	257 10 4						

I R E L A N D.

into the Inland Revenue, *Dublin*, and in the Country respectively, for DUTY at 1 s. 6 d. and 3 s. per Cent. on INSURANCES against FIRE, for the Quarters ended 25th March, 24th June, Country respectively: and showing the Gross Amount of DUTY Collected in the Year by each COMPANY, and distinguishing the Sums at each Rate.

SEPTEMBER 1865.			QUARTER ENDED 25 DECEMBER 1865.									Gross Amount of Duty at 1s. 6d. per Cent. Collected by each Company.	Gross Amount of Duty at 3s. per Cent. Collected by each Company.	Gross Amount of Duty Collected in the Year by each Company.	TITLE of COMPANY.																																																																																																																																																																																																																																																																				
COUNTRY:			Duty Received.	TOWN:			COUNTRY:			Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	Duty, at 3s. per Cent.	Allowance.	Duty, at 1s. 6d. per Cent.	D

Account of all Sums paid
Town (*Dublin*) and in the

QUARTER ENDED 23

TOWN:

uty, s. 6 d. Cent.	Duty, at 3 s. per Cent.	Allowance
s. d.	£. s. d.	£. s. d.
3 7	- -	4 19 1
6 -	- -	4 17 3
4 -	- -	1 16 2
6 -	- 12 -	- - -
12 7	- -	12 14 7
3 8	- 3 -	2 - 6
3 2	- -	- 12 3
10 5	- -	1 6 6
9 6	- -	- 12 5
-	- -	- - -
9 7	- -	- - 9
6 4	- -	1 2 7
15 10	- -	2 10 9
16 9	3 13 5	- - -
3 11 11	- -	4 11 3
17 4	- -	1 10 10
10 6	- 18 9	34 19 7
15 6	- -	1 18 9
0 - 5	- -	4 - -
12 7	- -	3 - 7
3 11 7	- -	3 3 6
-	- -	- - -
2 15 7	- -	1 2 9
3 6 5	1 10 -	6 1 10
2 17 4	- -	1 2 10
7 13 10	- -	39 17 8
3 11 -	2 5 7	36 13 3
6 13 4	10 10 -	- - -
7 12 2	- -	7 7 7
-	- -	- - -
4 9 4	- -	19 4 5
8 2 5	38 15 1	16 - -
8 17 5	5 6 7	28 14 1
8 18 5	- -	7 8 11
5 13 5	- -	- 5 8
-	- -	- - -
-	- -	- - -
10 17 2	- -	6 10 10
13 1 2	3 -	1 3 2
11 17 3	63 17 5	257 10 4

I R E L A N D.

into the Inland Revenue, *Dublin*, and in the Country respectively, for DUTY at 1 s. 6 d. and 3 s. per Cent. on Country respectively; and showing the Gross Amount of DUTY Collected in the Year by each COMPANY, and di

SEPTEMBER 1865.			QUARTER ENDED 25 DECEMBER 1865.								
COUNTRY:			Duty Received.	TOWN:			COUNTRY:				
Duty, at 1 s. 6 d. per Cent.	Duty, at 3 s. per Cent.	Allowance.		Duty, at 1 s. 6 d. per Cent.	Duty, at 3 s. per Cent.	Allowance.	Duty, at 1 s. 6 d. per Cent.	Duty, at 3 s. per Cent.	Allo		
£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.		
751 13 9	-	36 15 8	-	185 12 6	-	6 15 5	1,105 4 5	2 17 -	55		
379 6 8	-	17 17 1	-	194 11 6	-	9 14 5	512 14 1	-	25		
- 15 -	-	- - 8	-	29 11 3	-	1 9 6	2 13 7	-	-		
3 8 11	-	- 3 5	-	5 16 6	-	- 3 4	-	-	-		
170 2 4	- 1 6	8 9 1	-	379 - 4	-	18 19 -	163 7 -	-	7		
41 16 2	-	2 - 4	-	-	-	-	82 16 6	-	4		
31 - 4	- 7 10	1 7 8	-	81 2 11	-	4 1 -	32 12 -	-	1		
218 10 4	1 7 -	10 17 7	-	122 2 7	-	- 13 3	339 5 6	-	16		
56 10 8	-	2 16 1	-	24 2 6	-	1 4 1	44 8 5	-	2		
124 - 11	-	6 3 11	-	49 16 5	-	2 9 9	171 9 7	- 6 -	8		
-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-		
10 9 5	-	- 10 5	-	18 12 9	-	- 18 8	13 7 6	-	-		
nil -	- nil -	-	-	76 13 9	-	3 16 8	63 16 7	-	3		
- 6 -	-	- - 3	-	-	-	-	- 12 9	-	-		
22 12 6	-	1 1 5	-	44 - 8	-	2 4 -	20 17 9	-	1		
19 14 3	- 10 8	- 18 8	-	7 12 1	-	- 5 5	74 13 7	-	3		
353 - 10	2 18 11	16 3 10	-	165 5 -	-	8 5 -	488 12 3	-	23		
37 19 9	-	1 18 -	-	21 9 7	-	1 1 5	43 16 3	-	-		
-	47 2 10	-	-	-	-	-	-	-	-		
519 10 1	68 17 1	24 6 10	-	886 15 11	- 12 -	43 18 9	719 1 2	- 1 4	35		
64 18 8	-	3 1 2	-	52 1 8	-	2 12 -	74 2 4	-	3		
57 1 6	-	2 17 -	-	92 18 9	-	4 12 11	47 - 5	-	2		
3 5 11	-	- 3 3	-	4 3 -	-	-	8 13 6	-	-		
106 18 7	-	5 6 6	-	110 4 2	-	5 10 1	153 17 8	-	7		
68 13 3	-	3 8 7	-	163 7 3	-	8 3 3	81 6 7	6 6 4	4		
12 12 8	-	1 16 10	-	-	-	-	7 17 9	-	-		
-	-	-	-	17 15 10	-	- 17 9	-	-	-		
315 17 4	-	15 15 4	-	180 13 6	-	9 - 7	424 16 9	-	21		
98 3 9	-	4 12 10	-	62 1 3	-	3 2 -	129 7 7	-	6		
-	-	-	-	946 11 5	4 15 3	47 5 -	-	-	-		
-	-	-	-	921 3 5	15 7 6	45 18 11	-	-	-		
37 2 6	- - 2	1 16 7	-	3 1 6	-	- 3 1	60 6 10	-	2		
-	-	-	-	183 12 10	-	9 3 7	173 2 2	-	8		
-	-	-	-	-	-	-	3 10 9	-	-		
8 7 6	-	- 8 4	-	504 16 4	-	25 4 9	352 19 10	- 5 7	17		
327 9 7	-	15 18 7	-	536 6 9	-	24 13 9	1,252 18 7	-	60		
849 11 7	25 4 3	42 2 7	-	752 4 1	1 19 -	37 12 2	958 13 10	38 12 7	47		
791 12 3	2 16 -	38 14 1	-	221 6 -	-	11 1 3	-	-	-		
34 1 3	1 12 7	1 15 7	-	4 19 -	-	- 4 11	61 - 6	-	3		
-	-	-	-	-	-	-	26 13 8	-	1		
-	-	-	-	-	-	-	1 13 -	-	-		
612 1 6	1 - 3	30 11 6	-	168 13 -	-	8 8 8	1,009 14 4	-	48		
42 6 4	-	2 2 2	-	50 8 1	-	2 6 9	68 11 11	-	3		
6,171 2 1	151 13 1	302 1 10	-	7,218 14 1	22 13 9	352 1 1	8,774 3 11	50 1 10	430		

INSURANCES against FIRE, for the Quarters ended 25th March, 24th June, stinguishing the Sums at each Rate.

	Gross Amount of Duty at 1 s. 6 d. per Cent.	Gross Amount of Duty at 3 s. per Cent.	Gross Amount of Duty Collected in the Year by each Company.	TITLE of COMPANY.
wance.	Collected by each Company.	Collected by each Company.	Collected by each Company.	
s. d.	£. s. d.	£. s. d.	£. s. d.	
17 3	2,874 14 7	1,180 2 3	4,054 16 10	Alliance.
11 10	1,646 7 8	692 5 4	2,338 13 -	Atlas.
2 8	80 16 2	1 15 3	82 11 5	Albert.
- -	24 - 7	7 17 2	31 17 9	British Nation.
15 10	1,613 3 2	498 2 4	2,111 5 6	County.
2 9	231 5 9	52 11 6	283 17 3	City and County.
12 3	264 19 9	59 18 4	324 18 1	Caledonian.
18 6	1,224 11 9	260 4 3	1,484 16 -	Commercial Union.
2 7	241 7 8	86 5 5	327 13 1	Church of England.
11 9	548 16 -	71 11 6	620 7 6	European.
- -	- 3 -	- 1 6	- 4 6	Friend-in-Need.
- -	- - -	- 8 3	- 8 3	Globe (arrears).
13 3	69 - 4	16 10 4	85 10 8	General.
3 8	188 16 6	133 2 10	321 19 4	Guardian.
- 7	1 6 3	- 12 -	1 18 3	Hand-in-Hand.
- 10	223 3 2	43 18 8	267 1 10	Hercules.
14 5	134 11 5	24 17 7	159 9 -	Home and Colonial.
17 4	1,592 12 7	582 14 10	2,175 7 5	Imperial.
9 8	175 3 6	42 8 11	217 12 5	Kent.
- -	- - -	61 16 1	61 16 1	Liverpool and London (arrears).
17 2	4,143 9 8	1,587 7 11	5,730 17 7	Liverpool and London and Globe.
4 8	318 3 8	48 10 8	366 14 4	Lancashire.
7 -	410 11 8	242 12 5	653 4 1	London Union.
8 8	29 15 10	12 12 10	42 8 8	Law Union.
11 2	633 11 7	267 2 2	900 13 9	London Corporation.
- 5	620 17 8	195 11 6	816 9 2	London and Lancashire.
- -	74 15 5	8 1 9	82 17 2	London and Southwark.
- -	73 4 11	13 19 -	87 3 11	Manchester.
4 4	1,478 6 5	447 14 10	1,926 1 3	North British and Mercantile.
9 2	472 8 6	223 14 7	696 3 1	Norwich Union.
- -	2,397 12 5	1,820 19 6	4,218 11 11	National.
- -	2,436 19 2	1,152 7 7	3,589 6 9	Patriotic.
9 -	163 14 11	77 4 6	240 19 5	Provincial Welsh.
3 1	795 14 6	202 12 11	998 7 5	Queen.
3 6	19 1 -	3 1 6	22 2 6	Royal Farmers.
12 5	2,237 7 6	1,102 15 7	3,340 3 1	Royal Exchange.
17 -	4,291 17 3	1,131 9 1	5,423 6 4	Royal.
- 10	4,445 5 8	1,655 15 5	6,101 1 1	Sun.
- -	525 15 11	215 12 1	741 8 -	Scottish Provincial.
1 -	158 10 -	38 8 5	196 18 5	Scottish.
6 8	26 13 8	- - -	26 13 8	Scottish Commercial.
- -	- - -	1 13 -	1 13 -	State (arrears).
18 5	2,774 1 9½	976 1 11½	3,750 3 9	West of England.
7 6	303 5 2	75 8 5	378 13 7	Western.
7 2	39,966 4 1½	15,318 1 11½	55,284 6 1	

ING STOCK exempt
eptember, and 25th
don, respectively.

	TOTAL.
1865.	£.
840	13,465
921	3,348,980
949	1,351,981
pean.	34,695
125	26,240
180	21,638
665	108,660
828	8,290,138
995	4,685
902	28,413
- -	nil.
333	177,706
925	407,907
200	49,830
057	5,257
930	14,258
621	769,799
628	142,997
795	195,645
570	442,709
925	48,745
- -	1,630
- -	nil.
505	143,837
367	4,541,041
- -	nil.
163	10,811
342	4,154,012
455	4,783,143
850	8,517,201
770	294,760
- -	nil.
115	89,652
384	299,034
- -	928,981
632	12,335
605	1,551,354
740	1,111,364
028	342,006
137	4,343,329
120	1,006,214
185	1,360,133
453	264,639
145	10,235,836
085	730,710
450	nil.
- -	1,967,980
654	142,080
995	1,990,282
300	600,752
702	348,979
120	1,505,697
756	3,518,901
491	
978	70,280,441

of Fire Insurance Duties.

I R E L A N D.

RETURN of INSURANCES effected on FARMING STOCK for the Quarters ended severally 25th March,
24th June, 29th September, and 25th December 1865.

TITLE of COMPANIES.	Lady-day Quarter.		Midsummer Quarter.		Michaelmas Quarter.		Christmas Quarter.		TOTAL.
	Dublin.	Country.	Dublin.	Country.	Dublin.	Country.	Dublin.	Country.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Alliance - - - - -	650	17,255	250	2,675	2,950	49,885	2,150	41,611	117,426
Atlas - - - - -	1,000	7,833	770	3,280	5,780	27,656	9,540	31,770	87,629
Albert - - - - -	nil	nil	nil	nil	1,350	nil	1,700	nil	3,050
British Nation - - - -	nil	nil	nil	nil	nil	nil	nil	-	nil.
County - - - - -	4,341	1,450	6,500	1,370	13,029	10,276	14,850	4,340	56,656
City and County - - - -	-	nil	-	nil	-	nil	-	150	150
Caledonian - - - - -	2,050	nil	nil	nil	2,040	600	4,988	nil	9,678
Commercial Union - - -	nil	3,770	nil	1,560	100	9,100	nil	4,910	19,440
Church of England - - -	nil	3,725	nil	450	180	3,835	nil	3,485	11,675
European - - - - -	nil	275	500	nil	nil	2,572	nil	2,725	6,072
Friend-in-Need - - - -	nil	-	Irish branch ceased to exist				-	-	nil.
General - - - - -	nil	nil	nil	nil	nil	nil	nil	200	200
Guardian - - - - -	nil	nil	nil	nil	nil	nil	2,215	nil	2,215
Hand-in-Hand - - - - -	-	nil	-	nil	-	nil	-	nil	nil.
Hercules - - - - -	nil	nil	nil	nil	nil	nil	nil	nil	nil.
Home and Colonial - - -	nil	2,000	nil	400	nil	nil	nil	2,000	4,400
Imperial - - - - -	260	12,963	2,450	1,775	2,725	18,574	700	25,620	65,067
Kent - - - - -	nil	400	nil	nil	nil	1,050	nil	1,000	2,450
Liverpool and London and Globe -	2,850	5,518	2,750	6,367	19,723	15,907	11,105	26,210	90,430
Lancashire - - - - -	nil	800	500	nil	400	nil	900	250	2,850
London Union - - - - -	nil	nil	300	nil	2,500	3,000	3,200	500	9,500
Law Union - - - - -	nil	nil	nil	nil	nil	nil	nil	400	400
London Corporation - - -	nil	1,400	nil	400	nil	nil	nil	300	2,100
London and Lancashire - - -	335	50	500	200	220	2,200	745	50	4,300
London and Southwark - - -	-	1,040	-	nil	-	nil	-	nil	1,040
Manchester - - - - -	nil	-	nil	-	nil	-	nil	-	nil.
North British and Mercantile -	1,025	2,350	600	100	10,110	7,754	11,850	10,542	44,331
Norwich Union - - - - -	500	1,700	nil	300	3,220	3,990	4,635	1,170	15,515
National - - - - -	9,510	-	1,350	-	19,980	-	19,820	-	50,660
Patriotic - - - - -	12,268	-	4,855	-	33,915	-	36,650	-	87,688
Provincial Welsh - - - -	nil	300	nil	100	nil	350	nil	100	850
Queen - - - - -	300	nil	575	nil	3,870	nil	3,990	nil	8,735
Royal Farmers - - - - -	-	nil	-	nil	-	900	-	nil	900
Royal Exchange - - - - -	5,960	100	3,870	nil	20,096	12,515	16,685	7,380	66,606
Royal - - - - -	4,210	15,341	1,050	4,400	22,814	84,634	20,880	67,795	221,124
Sun - - - - -	2,600	10,300	1,350	4,840	15,600	46,704	11,245	33,539	126,178
Scottish Provincial - - - -	3,350	-	1,700	-	9,720	-	13,344	-	28,114
Scottish - - - - -	nil	nil	nil	nil	150	1,719	nil	560	2,429
Scottish Commercial - - - -	nil	nil	nil	nil	nil	nil	nil	nil	nil.
West of England - - - - -	nil	6,690	nil	5,710	8,925	47,457	3,680	41,010	113,472
Western - - - - -	nil	250	nil	nil	nil	3,130	nil	nil	3,380
TOTAL - - - - £.	51,209	95,510	29,870	34,427	199,397	353,808	194,872	307,617	1,266,710

Inland Revenue, Stamps, Dublin, }
June 1866.

John S. Gairdner,
Controller of Stamp Duties (Ireland).

FIRE INSURANCES.

RETURN of all SUMS paid into the INLAND
REVENUE OFFICE in *Great Britain* and
Ireland, for Duty on INSURANCE against
FIRE, for the Quarters ending severally
25 March, 24 June, 29 September, and
25 December 1865; &c.

(*Mr. Turner.*)

Ordered, by The House of Commons, to be Printed,
19 *June* 1866.

FORTIFICATIONS.

ACCOUNT of the MONEYS raised under the authority of the Acts 23 & 24 Vict. c. 109, 25 & 26 Vict. c. 78, 26 & 27 Vict. c. 80, 27 & 28 Vict. c. 109, and 28 & 29 Vict. c. 61, to provide for the EXPENSES of FORTIFICATIONS, &c.; the amount of ANNUITIES created in respect of the same; the moneys issued out of the CONSOLIDATED FUND for the said expenses; and the sums remaining to be raised and issued, under the authority of the said Acts, on the 1st April 1866.

(Presented pursuant to above recited Acts.)

*Ordered, by The House of Commons, to be Printed,
29 May 1866.*

EXPENSES OF FORTIFICATIONS.

ACCOUNT of the MONEYS raised under the authority of the Acts 23 & 24 Vict. c. 109, 25 & 26 Vict. c. 78, 26 & 27 Vict. c. 80, 27 & 28 Vict. c. 109, and 28 & 29 Vict. c. 61, to provide for the EXPENSES of FORTIFICATIONS, &c.; the amount of ANNUITIES created in respect of the same; the moneys issued out of the CONSOLIDATED FUND for the said expenses; and the sums remaining to be raised and issued, under the authority of the said Acts, on the 1st April 1866.

Moneys raised by the creation of Annuities.		Terminable Annuities created in respect of the Moneys received (to expire 5 April 1885).		Rate of Interest at which the Annuities were calculated.
Date of Receipt.	Amount Received.	Date of Commencement.	Amount.	
	£.		£.	
1 March - 1861 -	200,000	- - - - -	12,760	3½ p' cent.
15 June - " -	160,000	6 April 1861 - - -	10,060	
15 July - " -	240,000	- - - - -	15,090	
2 December " -	350,000	11 October 1861 - -	22,239	
15 February 1862 -	220,000	6 April 1862 - - -	14,456	
5 June - " -	200,000	- - - - -	12,975	
30 August - " -	150,000	- - - - -	9,969	
20 September " -	150,000	- - - - -	9,950	
20 October " -	150,000	11 October 1862 - -	9,919	
18 December " -	100,000	- - - - -	6,574	
9 January - 1863 -	150,000	- - - - -	9,835	
30 March - " -	50,000	- - - - -	3,358	
10 April - " -	100,000	6 April 1863 - - -	6,715	
10 June - " -	70,000	- - - - -	4,676	
13 July - " -	200,000	- - - - -	13,300	
1 September " -	250,000	11 October 1863 - -	17,109	
1 February 1864 -	200,000	6 April 1864 - - -	14,144	
20 May - " -	250,000	- - - - -	17,229	
27 September " -	185,000	11 October 1864 - -	13,027	
13 October " -	115,000	- - - - -	8,085	
28 March - 1865 -	110,000	6 April 1865 - - -	7,871	
26 July - " -	200,000	11 October 1865 - -	14,662	
29 September " -	150,000	- - - - -	10,926	
12 February 1866 -	100,000	6 April 1866 - - -	7,446	
TOTAL amount raised - £.	4,050,000	TOTAL Annuities created - £.	272,375	

Total amount authorised to be raised by the above recited Acts, viz. :—

	£.	£.
Per Act 23 & 24 Vict. c. 109 - - - - -	2,000,000	
" 25 & 26 Vict. c. 78 - - - - -	1,200,000	
" 26 & 27 Vict. c. 80 - - - - -	650,000	
" 27 & 28 Vict. c. 109 - - - - -	650,000	
" 28 & 29 Vict. c. 61 - - - - -	650,000	
Total amount raised (as above) - - - - -		5,150,000
		4,050,000

Amount remaining to be raised, viz. :—

Per Act 27 & 28 Vict. c. 109 - - - - -	450,000	
" 28 & 29 Vict. c. 61 - - - - -	650,000	
		1,100,000

Amount issued out of the Consolidated Fund, under the said Acts, for the Expenses of Fortifications, to 1 April 1866, and applied as per Statement appended, viz. :—

In 1860-1 - - - - -	50,000	
1861-2 - - - - -	700,000	
1862-3 - - - - -	1,320,000	
1863-4 - - - - -	800,000	
1864-5 - - - - -	620,000	
1865-6 - - - - -	560,000	
		4,050,000
Amount remaining to be issued (being the amount remaining to be raised) - - -		1,100,000

APPENDIX.

STATEMENT showing the amount actually expended, to 31 March 1866, out of the Moneys issued out of the CONSOLIDATED FUND, for the Expenses of Fortifications, &c.

STATIONS, &c.	Payments for Land.			Payments for Works.			TOTAL.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Portsmouth - - - -	436,414	-	-	1,125,816	-	-	1,562,230	-	-
Plymouth - - - -	248,933	-	-	681,662	-	-	930,595	-	-
Pembroke - - - -	42,133	-	-	191,470	-	-	233,603	-	-
Portland - - - -	22,647	-	-	254,556	-	-	277,203	-	-
Gravesend - - - -	7,877	-	-	117,354	-	-	125,231	-	-
Chatham - - - -	128,662	-	-	68,014	-	-	196,676	-	-
Sheerness - - - -	62,316	-	-	182,420	-	-	244,736	-	-
Dover - - - -	1,140	-	-	257,806	-	-	258,946	-	-
Cork - - - -	3,160	-	-	45,701	-	-	48,861	-	-
Experiments - - - -	-	-	-	9,263	-	-	9,263	-	-
Clearance Works - - -	40,268	-	-	-	-	-	40,268	-	-
Land Surveyors' Charges - -	14,788	-	-	-	-	-	14,788	-	-
	£. 1,008,338	-	-	2,934,062	-	-	3,942,400	-	-
Surveys and Legal Charges - - - - -	-	-	-	-	-	-	48,061	-	-
Civil Staff, Travelling and Miscellaneous Expenses - - -	-	-	-	£. 127,827	-	-	-	-	-
Less, Miscellaneous Receipts and Credits - - -	-	-	-	30,186	-	-	97,641	-	-
				TOTAL - - -	£.		4,088,102	-	-

War Office, }
17 May 1866. }

William Brown,
Accountant General.

Treasury Chambers, }
24 May 1866. }

HUGH C. E. CHILDERS.

FORTIFICATIONS.

ACCOUNT of the MONIES raised and issued, and the amounts remaining to be raised and issued, on account of the expenses of FORTIFICATIONS, &c.; and the amount of ANNUITIES created in respect of the moneys so raised, to the 1st April 1866.

(Presented pursuant to Acts 23 & 24 Vict. c. 109, &c.)

*Ordered, by The House of Commons, to be Printed,
29 May 1866.*

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FRIENDLY SOCIETIES (SCOTLAND).

QUINQUENNIAL REPORT of the PROCEEDINGS of the REGISTRAR of FRIENDLY SOCIETIES in *Scotland*, in his Office of Registrar, and of the principal Matters transacted by Friendly Societies which have come under his cognizance during the past Five Years.

AT no former period in preparing an Annual or Quinquennial Report to Parliament has the Registrar been enabled to offer a more encouraging account of the benefit and usefulness of Friendly Societies to those for whose assistance they are intended, and indeed to the country in general, than at present. He may congratulate all who take an interest in these most important institutions on the success and prosperity to which they have attained.

From the great similarity of the circumstances of many of the Friendly Societies, and that also in the case of many of those which in respect of success, of the good condition of their funds, their general prosperity and popularity, are the most prosperous, there may sometimes appear to be a sameness, even a repetition in the reports of the Registrar of Friendly Societies, although in fact it is not so. There has been nothing more interesting nor more gratifying to the Registrar than to observe in numerous instances the steady and determined purpose of the great majority of the office-bearers and members of the various societies to maintain their position, to extend their usefulness not only within the limits of their power, but sometimes in their zeal and anxiety to do the utmost possible good, incurring the risk of going beyond and outstripping their means. The Registrar considers it right to notice this fact, and to impress it on the minds of the office-bearers and members of Friendly Societies, as a most kind and friendly admonition, not to permit even the most earnest and benevolent desires and aspirations of their minds to go beyond and outstrip the limits of a safe and sagacious prudence, and it may sometimes necessarily be a sound and somewhat far-seeing frugality.

In all this, which is so vitally important to the success and well-being, even to the certain continued existence, of Friendly Societies, there may appear to be an over-prudent anxiety and an excessive over-grudging spirit; nevertheless, the Registrar feels it to be a duty peculiarly and anxiously incumbent on him most earnestly, most anxiously to reiterate and impress on the members of all Friendly Societies, and especially on their office-bearers, the positive necessity of the prudent and frugal management of their funds. Facts which have come to his knowledge, of the unhappy consequences of imprudent management and inconsiderate expenditure, where he has every reason to believe there existed the best and most earnest intentions to do the greatest possible good, incline the Registrar to believe that his anxious desire to impress the almost paramount importance of a wise and frugal management of the funds on the members and office-bearers of the various societies will be taken in a kind and friendly spirit. He can assure them that his earnest anxiety in so strenuously urging and even reiterating his advice regarding the necessity of frugality in the management of their funds, arises from his having too good occasion to know the disastrous consequences which have ensued from an opposite course.

But although the Registrar has thought it right to give this warning, he must add that in many communications the following testimony has occurred: "The office-bearers are evidently fully impressed with a very deep sense of their personal responsibility."

As a body, the various office-bearers of the Friendly and Co-operative Societies in Scotland stand very high, and most deservedly so. The Registrar has abundant cause to know this, and it is with the greatest pleasure that he bears this tribute to their excellence: their duties are often very difficult and are most onerous, and invaluable to the societies with which they are connected, and truly it is in their case a "labour of love."

The Registrar has in former Reports had occasion to remark that he has been very much gratified by the wise and prudent manner in which the business and affairs of a large proportion of both the Friendly and Co-operative Societies have been conducted and managed. This remark applies to both classes of these societies with great truth and justice; but inasmuch as there is more of a mercantile character in the case of Co-operative Societies, from the nature and mode of their transactions, their office-bearers deserve the greater praise and credit, for resisting the temptation and conscientiously abstaining from taking advantage of many opportunities of investing the funds of the societies with which they are connected, under circumstances which, while apparently offering very desirable opportunities of increasing and benefiting the funds of the societies, might by an unforeseen risk endanger their safety. As on former occasions, the secretaries of various Co-operative Societies have thus written: "As we pay all our accounts weekly, we have no liabilities."

In a former Report the Registrar inserted a remark contained in a communication from the Secretary of a Friendly Society in Perthshire, to the following effect: "Friendly Societies never more fully fulfilled the objects for which they are constituted than last year; and it ought to be a great inducement to many others to secure their assistance." The Registrar has received many similar testimonies this year.

In a former Report the Registrar also gave several examples, from among many, of the prosperity to which, by prudence and good provident management, a society may attain within a short period. One instance he mentioned is the Friendly Society of the Barony of Broughton Lodge of Free Gardeners, Edinburgh. It was instituted on the 17th of October 1845. At the end of two years from its commencement it numbered nearly 300 members: in October 1850, an examination of the state of the funds was carefully made, when it appeared that, after payment of all liabilities, there was a reserved fund of 300 *l.* sterling.

The allowance of sick money, which had hitherto been 5 *s.* per week, was raised to 6 *s.* per week; and the funeral money payable at the death of a member, or a member's wife or widow, was increased to 5 *l.* Notwithstanding this increase of sick and funeral money, the capital of the society continued to increase, and on the 1st of October 1861, when the next examination of the state of the funds was, with equally anxious care, made, the amount was 620 *l.*; and since then it has continued to prosper much, as by the latest return it appears that in October 1865 the capital was 723 *l.* 16 *s.* 7½ *d.*

On the faith of the funds increasing, the society had resolved, First, "That the capital stock of the society shall be 500 *l.*, under which sum the members shall not allow it to fall, but shall find means to uphold it to that sum, either by increased contributions or reduced sick and funeral money." Secondly, "When the abstract at the annual meeting shows the capital stock of the society to be 500 *l.* and under 600 *l.*, the sick aliment shall be declared to be the same as at present; namely, first 13 weeks, 6 *s.*; second 13 weeks, 4 *s.*; third, 2 *s.* 6 *d.*" Thirdly, "When the capital stock of the society shall be declared by the abstract at the annual meeting to be 600 *l.* and under 700 *l.*, then the sick aliment for the following year shall be declared to be, first 13 weeks, 7 *s.*; second 13 weeks, 5 *s.*, the remaining 26 weeks of the year, 3 *s.*, and the superannuated allowance shall be 2 *s.* 6 *d.*" Fourthly, "When the capital stock of the society shall be declared by the abstract at the annual meeting to be 700 *l.* and under 800 *l.*, then the sick allowance for the following year shall be declared to be, first 13 weeks, 8 *s.*; second 13 weeks, 6 *s.*; next 26 weeks, 3 *s.* 6 *d.*; and superannuated allowance 2 *s.* 6 *d.*"

It will be seen from the above statement that the society is now able to give these increased allowances.

The Registrar will now give some additional examples showing the present prosperity of Friendly Societies. The Musselburgh Caledonian Youths' Friendly Society, for five years; saving of funds during the five years, 140 *l.* 13 *s.* 4 *d.* The Scottish Episcopal Friendly Society, surplus 112 *l.* 12 *s.* The Paisley Funeral Society; balance in favour of the Society; 1,638 *l.* 3 *s.* 10 *d.* The Edinburgh Industrious Blind Friendly Funeral Society; excess of income over expenditure in one year, 29 *l.* 3 *s.* 5 *d.* Balance-sheet of Court Newark 4111 A.O.F., for the year ending 5th March 1866; money in Royal Bank, 225 *l.* 6 *s.* 3 *d.*; in Treasurer's hands,

hands, 16*l.* 11*s.* 9*d.*; together, 241*l.* 18*s.* The Edinburgh Typographical Society, Funeral Scheme; annual statement for 1865, funds in bank, 155*l.* 12*s.* 7*d.* The Journeymen Bakers' Friendly Society of Edinburgh and Leith, return from 1860 to 1865; total income, 760*l.* 3*s.* 9*d.*; present capital, 920*l.* 1*s.* 7½*d.* The Kirkland Industrial Society, from February 1865 until February 1866; profit during the year from February 1865 to February 1866, after paying all necessary expenses, 295*l.* 2*s.* 7½*d.*; capital, including the outstanding debts of members in February 1866, 545*l.* 13*s.* 2*d.*

Report for 1865 of the Glasgow Ironmongers and Iron Merchants' Friendly Society; cash in bank, &c., 511*l.* 18*s.* Balance-sheet of the Scottish Branch of the Royal Liver Friendly Society, from 23rd December 1864 to 22nd December 1865; cash in banks, &c., 27,738*l.* 10*s.* 9½*d.*

Report of the Fordel Benevolent Society, established at Fordel Colliery, for the five years ending February 1866; balance on hand at this date, 75*l.* 14*s.* 3*d.*

Return of the Young Soldiers' Society, established at Hamilton, for the year ending 10th April 1866; income, 42*l.* 10*s.* 1*d.*; expenditure, the same; total capital of society, 307*l.* 11*s.* 8½*d.*, invested in bonds.

Abstract of Annual and Quinquennial Returns of the Saltcoats Solomon Lodge of Free Gardeners' Friendly Society; total income, 2,274*l.* 1*s.*; expenditure, 980*l.* 14*s.* 10*d.*; balance of income over expenditure, 1,293*l.* 2*s.* 2*d.*

State of funds of the Kilmarnock Equitable Mutual Society 25th December 1865; capital, 510*l.* -*s.* -¾*d.*

When the Legislature and the public consider the great amount of good which very many Friendly Societies, some even possessed of very small means and a slender income, are enabled to do, and further, when the prudent management of the affairs of the respective societies is considered, the Legislature and the public may well have confidence in their office-bearers generally, and may well wish the continued and increasing prosperity of such societies.

There is a subject which has frequently and most anxiously been impressed on the mind of the Registrar, and which he has noticed in a former report to Parliament. It is, however, in his opinion, of such painful importance, that he will again call attention to it. The subject is the provision for industrious workmen of unblemished character when out of work, and often with large families to provide for. The Registrar sympathises with the jealousy entertained by the Legislature of anything which might encourage the combination of workmen to strike work in order to compel their masters to raise the rate of wages. The Legislature has always most wisely discouraged anything likely to minister to such a state of things. The Registrar has repeatedly had this subject pressed on his attention by his having had submitted to him for his consideration proposed rules of several societies which had for their objects, *inter alia*, the provision of work for unemployed operatives of particular trades, the members of which it was proposed that the societies should be composed, and also the means of their support when unemployed. In considering the peculiarities of these cases, the Registrar was humbly of opinion that it might be practicable so to make rules that all risk of combination for the purpose of strikes might be guarded against. For instance, he thought of a rule being introduced in such cases to some such effect as this: In the event of any of the members of such a society combining for the purpose of raising the rate of their wages, by striking work, they shall cease to be considered members of the society, and they shall during the continuance of the strike of work receive no benefit of any kind as members of the society. As soon as such members shall satisfy the committee of management, from proper and sufficient evidence, that they are no longer connected with any combination for the purpose of raising the rate of wages, and that they have altogether ceased from their strike of work, they shall be restored to their position and privileges as members of the society, by an entry being made to that effect in the minutes of each district society by the secretary of the district to which they severally belong, an extract from which when necessary shall be a sufficient voucher or warrant to each of these members to prove that they have been restored to the full privileges of members of the society.—Some such rule or rules as this, the Registrar is humbly of opinion, would sufficiently guard

against all risk of strikes or the possibility of any injurious results arising from the attempts to stimulate them.

In a former Report the Registrar noticed a communication which he had then recently received from the Secretary of a Friendly Society in a county town in Scotland with a population of nearly 24,000. It is as follows: "The accompanying report of our society shows a state of matters such as we have never before experienced: in fact, the distress of the past winter in this town is without a precedent in the memory of the living. The mortality, though heavy, is light in comparison of the sickness. Friendly Societies never more fully fulfilled the object for which they were instituted than last year, and it ought to be a great inducement to many to secure their assistance."

The Registrar is most happy to be enabled to say that he has had no such distressing communications lately; on the contrary, the reports for the last year or two have been very favourable; in several cases during the year 1865 especially, the secretaries have stated that there has been almost no sickness and very few deaths.

The Registrar has the satisfaction of mentioning that whilst there have been several dissolutions of Friendly Societies during the last year, there have been many new societies formed; indeed they are evidently increasing much at present, which certainly is a very interesting and encouraging fact to all who are interested in such important and valuable institutions.

All which is very humbly and respectfully reported by

A. Carnegie Ritchie,
Registrar of Friendly Societies in Scotland.

Edinburgh, 8, Broughton Place,
2 July 1866.

FRIENDLY SOCIETIES (SCOTLAND).

QUINQUENNIAL REPORT of the PROCEEDINGS
of the REGISTRAR of FRIENDLY SOCIETIES in
Scotland, in his Office of Registrar, and of the
Principal Matters transacted by Friendly Societies,
which have come under his cognizance during the
last Five Years.

(Presented pursuant to Act of 18 & 19 Vict. c. 63.)

*Ordered, by The House of Commons, to be Printed,
17 July 1866.*

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The law of mortality which has been observed in the construction of the Deferred Annuity Tables is set forth in the Observations Nos. 13 and 20 of the Report made on the 28th March 1829 to the Lords of the Treasury by the Actuary to the Commissioners for the Reduction of the National Debt, and printed by Order of the House of Commons on 31st March 1829, in Parliamentary Paper 122. The rate of interest fixed by law for annuities granted under the Savings Banks Acts is 3½ per cent.; for other Deferred Annuities granted by the Commissioners for the Reduction of the National Debt under the Act 10 Geo. 4, c. 24, the rate depends upon the price of the public funds on the day the annuity is purchased.

A. Y. Spearman,
Comptroller General.

— II. —

ACCOUNT of all MONIES received by the Commissioners for the Reduction of the National Debt, and of the disposal thereof, on account of CONTRACTS for the Grant of DEFERRED LIFE ANNUITIES, and for PAYMENTS on DEATH, made between the 1st January and the 31st December 1865, under the provisions of the Act 27 & 28 Vict. c. 46, s. 2.

ON ACCOUNT OF PAYMENTS ON DEATH.

	SUMS RECEIVED.		SUMS PAID.
	£. s. d.		£. s. d.
For Insurances granted through the medium of the Postmaster General - - -	1,165 13 1	For the purchase of 1,127 l. 4 s. 4 d. New £. 3 per Cents. - - - - -	990 2 4
For Interest on stock - - - -	6 2 4	Uninvested Balance on 31st December 1865 - - - - -	181 13 1
£.	1,171 15 5	£.	1,171 15 5

ACCOUNT showing the Amount of RECEIPTS during the Year on CONTRACTS ; the Number and Amount of Payments made on account of Contracts during the Year ; the Amount of Expenses during the Year ; the Number and Amount of New Contracts entered into ; the Total Number and Amount of all Current Contracts at the end of the Year ; the whole Amount of Capital, distinguishing the manner in which invested, how much in Cash, how much in Securities, specifying their Nature ; the Average Rate of Interest received upon each Class of Investments ; and the Table of Mortality and the Rate of Interest used in calculating the Premiums.

Amount of Receipts during the Year on Contracts.	Number and Amount of Payments made on account of Contracts during the Year.	Amount of Expenses during the Year.	Number and Amount of New Contracts entered into.		Total Number and Amount of all Current Contracts at the end of the Year.		Capital and Average Rate of Interest upon each Class of Securities.		
			No.	Amount.	No.	Amount.	Uninvested Balance.	New 3 l. per Cent. Annuities.	Average Rate of Interest.
£. s. d.				£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
1,165 13 1	- Nil -	See Return from the Postmaster General, accompanying this Statement.	547	40,649 2 4	544	40,349 2 4	181 13 1	1,127 4 4	3 8 3

The law of mortality which has been observed in the construction of the Tables for the insurance of lives of both sexes is that known as the "English Life Table," No. 3, "for Males," published under the authority of the Registrar General of Births, Deaths, and Marriages, in England ; the rate of interest being taken at 3 l. per centum per annum, as fixed by the Act 27 & 28 Vict. c. 43, s. 5.

POST OFFICE.

(A.)

ACCOUNT showing the Amount received by Her Majesty's Postmaster General for the Purchase of DEFERRED ANNUITIES and MONTHLY ALLOWANCES, under Act 27 & 28 Vict. c. 43, from the 17th April to the 31st December 1865, and the Disposal of the same.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£. s. d.		£. s. d.
Cash received for the Purchase of Deferred Annuities and Monthly Allowances, viz.:		Cash paid to the Commissioners for the Reduction of the National Debt for Deferred Annuities and Monthly Allowances	
Money not returnable - - - -	845 7 10	- - - - -	1,069 - 2
Money returnable - - - - -	497 7 6	Balance in the hands of Her Majesty's Postmaster General on 31st December 1865 - - -	273 15 2
£.	1,342 15 4	£.	1,342 15 4

(B.)

ACCOUNT showing the Amount received by Her Majesty's Postmaster General on Account of CONTRACTS for the Payment of SUMS at DEATH, under Act 27 & 28 Vict. c. 43, from 17th April to 31st December 1865, and the Disposal of the same.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£. s. d.		£. s. d.
Cash received on account of Contracts for payment of Sums at Death - - - - -	1,165 13 1	Cash paid to the Commissioners for the Reduction of the National Debt for Investment on account of Contracts for payment of Sums at Death -	984 - -
		Balance in the hands of Her Majesty's Postmaster General on 31st December 1865 - - -	181 13 1
£.	1,165 13 1	£.	1,165 13 1

(C.)

ACCOUNT showing the Amount received by Her Majesty's Postmaster General for the Purchase of IMMEDIATE ANNUITIES, under Act 27 & 28 Vict. c. 43, from 17th April to 31st December 1865, and the Disposal of the same.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£. s. d.		£. s. d.
Cash received for the purchase of Immediate Annuities - - - - -	22,738 9 9	Cash paid to the Commissioners for the Reduction of the National Debt for the purchase of Immediate Annuities - - - - -	21,977 8 7
		Balance in the hands of Her Majesty's Postmaster General on 31st December 1865 - - -	761 1 2
£.	22,738 9 9	£.	22,738 9 9

General Post Office, }
March 1866.

George Chetwynd,
Receiver and Accountant General.

POST OFFICE.

GOVERNMENT ANNUITIES and INSURANCES Granted under Act 27 & 28 Vict. c. 43.

ACCOUNT showing the Number and Amount of SUMS Received and Paid, and the Number and Amount of Contracts Granted by Her Majesty's Postmaster General, under Authority of the Act 27 & 28 Vict. c. 43, from the Commencement of Business on the 17th April 1865 to 31st December 1865, together with the Number and Amount of Contracts in existence on the 31st December 1865, and the Amount Paid for Charges of Management.

— (I.) —

ACCOUNT showing the Number and Amount of SUMS Received and Paid on Account of GOVERNMENT ANNUITY and INSURANCE CONTRACTS from the Commencement of Business on the 17th April 1865 to 31st December 1865.

			RECEIPTS.				PAYMENTS.	
			No.	Amount.			No.	Amount.
				£. s. d.				£. s. d.
	No.	Amount.						
To Cash received for the Purchase of Annuities, viz.:		£. s. d.			By Cash paid to the Commissioners for the Reduction of the National Debt for Investment on Account of Sums received for the Purchase of Annuities			
For Immediate Annuities - - -	87	22,738 9 9			- - -	-	23,046 8 9	
For Deferred Annuities, Money not returnable - - -	27	845 7 10			By Cash paid to Annuitants, viz.:	£. s. d.		
For Deferred Annuities, Money returnable - - -	40	497 7 6			Cash paid - - -	423 18 4		
			154	24,081 5 1	Warrants Issued, but not Cashed at date - - -	5 10 -	33	429 8 4
To Cash received for Fees on Annuity Contracts - - - - -			-	139 14 -	By Cash paid to the Commissioners for the Reduction of the National Debt for Investment on Account of Premiums received on Contracts for Sums payable at Death - - - - -		-	984 - -
To Cash received from the Commissioners for the Reduction of the National Debt for Payment to Annuitants:		£. s. d.			By Balance remaining to be paid to the Commissioners for the Reduction of the National Debt on 31st December 1865, viz.:			
Gross - - - - -		430 5 -			On Account of Annuity Contracts, including Fees - - - - -	£. s. d.		
Less Income Tax - - -		- 16 8			- - - - -	1,174 10 4		
			-	429 8 4	On Account of Contracts for Sums payable at Death - - - - -	181 13 1		
To Cash received on Account of Contracts for the Payment of Sums at Death - - -	1,076		1,076	1,165 13 1			-	1,356 3 5
				£. 25,816 - 6				£. 25,816 - 6

— II. —

ACCOUNT showing the Number and Amount of CONTRACTS entered into by Her Majesty's Postmaster-General from the Commencement of Business, on 17th April 1865, to 31st December 1865, and the Number and Amount of Contracts in existence on 31st December 1865.

				CONTRACTS.	
				No.	Amount
					£. s. d.
Contracts for Annuities granted from the commencement of business, on 17th April 1865, to the 31st December 1865, viz.:		£. s. d.			£. s. d.
Immediate Annuities - - - - -	87	2,100 - -			
Deferred Annuities, money not returnable - -	20	438 4 -			
Deferred Annuities, money returnable - -	25	511 10 -			
			132	3,049 14 -	
Contracts for sums payable at death granted from the commencement of business, on the 17th April 1865, to 31st December 1865		- -	547	40,649 2 4	
Contracts for Annuities in existence on 31st December 1865, viz.:					
Immediate Annuities - - - - -	87	2,100 - -			
Deferred Annuities, money not returnable - -	20	438 4 -			
Deferred Annuities, money returnable - -	25	511 10 -			
			132	3,049 14 -	
Contracts for sums payable at death, in existence on 31st December 1865			544	40,349 2 4	

— III. —

ACCOUNT showing the Amount paid for the CHARGES of MANAGEMENT from the Commencement of Business, on 17th April 1865, to 31st December 1865.

	£. s. d.
Salaries of officers - - - - -	159 - 10
Stamps on policies - - - - -	32 10 -
Fees to medical officers - - - - -	13 7 6
Incidental disbursements, including travelling charges - - - - -	7 3 8
Postage - - - - -	123 4 6
TOTAL AMOUNT paid for charges of management - - - - -	335 6 6
Deduct fees received - - - - -	139 14 -
	195 12 6
After deducting the amount of fees received upon all Immediate Annuities and upon certain Deferred Annuities, the balance is chargeable as follows, viz.:	
To Life Insurance business - - - - -	192 13 6
To the remaining Annuity Business - - - - -	2 19 -
£.	195 12 6

General Post Office, }
March 1866. }

George Chetwynd,
Receiver and Accountant General.

GOVERNMENT INSURANCES AND
ANNUITIES.

ACCOUNTS of all MONEYS RECEIVED, and of the
DISPOSAL thereof, and of all CONTRACTS for the
Grant of DEFERRED LIFE ANNUITIES and for
PAYMENTS on DEATH made during the Year
ended the 31st December 1865.

(Presented pursuant to Act of Parliament, 27 & 28 Vict.
c. 45, s. 2.)

*Ordered, by The House of Commons, to be Printed,
23 March 1866.*

GOVERNMENT PROPERTY.

RETURN to an Order of the Honourable The House of Commons,
dated 9 April 1865;—for,

RETURN “ of the APPROPRIATION of the whole, or any part, of the SUMS voted in Aid of LOCAL ASSESSMENTS for the RELIEF of the POOR on certain Descriptions of GOVERNMENT PROPERTY, specifying the Amount paid in each District up to the 31st day of March 1866 (in continuation of Parliamentary Paper, No. 333, of Session 1865).”

DISTRICT.	PARISH.	AMOUNT GRANTED.					
		£.	s.	d.	£.	s.	d.
Amount appropriated to 31 March 1865, as per Parliamentary Paper, No. 363, 1865		-	-	-	120,537	11	4
Amount appropriated in the year ended 31 March 1866; viz.—							
Plymouth - - -	Stoke Damerel - - -	4,713	7	5	5,429	1	1
	East Stonehouse - - -	715	13	8			
Portsmouth - - -	Portsmouth - - -	1,307	16	9	8,100	5	—
	Portsea - - -	5,937	13	2			
	Alverstoke - - -	854	15	1			
Deptford - - -	St. Nicholas - - -	-	-	-	1,141	6	6
	Woolwich - - -	3,656	13	10			
	Plumstead - - -	572	14	10			
	Charlton - - -	47	17	5			
					4,277	6	1
Chatham - - -	- - -	-	-	-	1,859	11	9
Sheerness - - -	Minster - - -	-	-	-	648	7	11
Pembroke - - -	St. Mary's - - -	-	-	-	390	1	6
South Shoeburyness - - -	- - -	-	-	-	45	7	6
Waltham - - -	Holy Cross - - -	-	-	-	252	14	10
Colchester - - -	St. Giles - - -	-	-	-	106	17	9
Chelsea - - -	St. Luke's - - -	-	-	-	172	6	2
Southampton - - -	Hound (Stoneham Union) - - -	-	-	-	10	18	9
Wapping - - -	St. John - - -	-	-	-	261	5	—
Southwark - - -	St. George's - - -	-	-	-	829	12	—
Gate Fulford - - -	- - -	-	-	-	10	6	5
St. George-the-Martyr - - -	- - -	-	-	-	154	14	—
Ardersier, N. B. - - -	- - -	-	-	-	70	17	11
The following payments have also been made :							
A. P. Hay, solicitor, for furnishing a valuation of Government Property at } Ardersier - - - - -					11	12	2
Messrs. Gurney, for short-hand writing - - - - -					12	2	4
TOTAL - - -		£.	144,322			6	—

	£.	s.	d.
Total Amount Voted, 1860 to 1865 - - - - -	171,000	-	-
Deduct—			
Amount appropriated to 31 March 1866 - £. 144,322 6 -			
Ditto, surrendered to the Exchequer - - - 20,000 - -			
	164,322	6	-
Balance on 31 March 1866 - - - £.	6,677	14	-

Whitehall, Treasury Chambers, }
7 May 1866.

HUGH C. E. CHILDERS.

GOVERNMENT PROPERTY.

RETURN of the APPROPRIATION of the whole or any part of the Sums voted in Aid of LOCAL ASSESSMENTS for the RELIEF of the POOR on certain Descriptions of GOVERNMENT PROPERTY, specifying the Amount paid in each District up to 31st March 1866 (in continuation of Parliamentary Paper, No. 333, of Session 1865).

(*Mr. Alderman Salomons.*)

*Ordered, by The House of Commons, to be Printed,
8 May 1866.*

GRAND JURY (IRELAND) ACT.

RETURN to an Order of the Honourable The House of Commons,
dated 16 March 1866 ;—for,

RETURN “ of the Amount for each of the last Five Years (up to the 31st day of December 1865),
of PENALTIES recovered from DEFAULTING CONTRACTORS or their Sureties, under the GRAND
JURY (IRELAND) ACT.”

COUNTY OF ANTRIM.

— Nil. —

Wm Verner,
Treasurer.

Belfast, 13 April 1866.

COUNTY OF ARMAGH.

— Nil. —

Acheson St. George,
Treasurer.

4 April 1866.

COUNTY OF CARLOW.

— Nil. —

Robt. Watson,
Treasurer.

3 April 1866.

COUNTY OF THE TOWN OF CARRICKFERGUS.

— Nil. —

Edward Roman,
Treasurer.

4 April 1866.

COUNTY OF CLARE.

— Nil. —

Charles Mahon,
Treasurer.

Ennis, 5 April 1866.

COUNTY OF CORK.

1861 - - - - - £. 60.*

* 57l. 5s. 7d. returned by order of the Grand Jury
to the defaulting contractors, and 2l. 14s. 5d. paid to
Crown solicitor.

James Delacour,
Treasurer.

21 April 1866.

CITY OF CORK.

— Nil. —

G. Humphreys,
Treasurer.

4 April 1866.

COUNTY OF DONEGAL.

Although a very considerable number of defaulting
contractors and their securities have been sued in this
county, both at quarter and petty sessions, for the last
five years, not one shilling has been paid into my office
on their account.

Francis Mansfield.

Letterkenny, 2 April 1866.

COUNTY OF DOWN.

— Nil. —

A. H. Montgomery,
Treasurer.

3 April 1866.

COUNTY OF THE TOWN OF DROGHEDA.

— Nil. —

Peter Verdon,
Treasurer.

April 1866.

COUNTY OF DUBLIN.

Year.	No. of Contract.	Barony.	Contract.	Amount of Penalty.
1862 -	570	Balrothery, East	Mathew Coleman	£. s. d. 5 - -

Henry Baker,

23 April 1866. Secretary.

CITY OF DUBLIN.

— Nil. —

John Martin,
Secretary.

City Hall, Cork Hill,
27 April 1866.

COUNTY OF FERMANAGH.

— Nil. —

Henry M. Richardson,
Treasurer.

Enniskillen,
10 April 1866.

COUNTY OF GALWAY.

1865 - - - - - £. 5.

5 April 1866. *Denis Kirwan,*
Treasurer.

COUNTY OF THE TOWN OF GALWAY.

— Nil. —

2 April 1866. *John Redington, Jun.,*
Treasurer.

COUNTY OF KERRY.

— Nil. —

6 April 1866. *George D. Stokes,*
Treasurer.

COUNTY OF KILDARE.

— Nil. —

Barronrath, Straffan, *Robert Kennedy,*
9 April 1866. Treasurer.

COUNTY OF KILKENNY.

1864 - - - - - £. 12 7 6

Geo. Reade,
Treasurer.

CITY OF KILKENNY.

— Nil. —

2 April 1866. *Geo. W. Kinchela,*
Treasurer.

KING'S COUNTY.

1864 :

Summer assizes.—13 July - £. 23 3 4

1865 :

Summer assizes.—6 April - £. 1 2 6

19 August - 2 - -

£. 3 2 6

Bal-Iver, Banagher, *W. B. Armstrong,*
25 April 1866. Treasurer.

COUNTY OF LEITRIM.

— Nil. —

Carrick-on-Shannon, *William Lander,*
3 April 1866. Treasurer.

COUNTY OF LIMERICK.

— Nil. —

2 April 1866. *T. P. Vandeleur,*
Treasurer.

CITY OF LIMERICK.

— Nil. —

3 April 1866. *John Smith,*
Treasurer.

CITY AND COUNTY OF LONDONDERRY.

1862 - - - - - £. 20 17 9

1863 - - - - - 55 9 11

James A. Lyle,
Treasurer.

COUNTY OF LONGFORD.

— Nil. —

Druimacor, Ballymahon, *William Bond,*
3 April 1866. Treasurer.

COUNTY OF LOUTH.

— Nil. —

No proceedings against any contractor having been
requisite during the period referred to in this county.

3 April 1866. *Will. Filgate,*
Treasurer.

COUNTY OF MAYO.

— Nil. —

A. C. Lambert,
Treasurer.

COUNTY OF MEATH.

— Nil. —

7 April 1866. *Wm. Tisdall,*
Treasurer.

COUNTY OF MONAGHAN.

LIST of DEFAULTING CONTRACTORS which were
prosecuted between the years 1860 and 1865, both
inclusive.

Date.	Persons Prosecuted.	Sureties.	Amount of Contract	Amount Levied.	Observations.
1863 -	Wm. Hagan {	Thos. M. Graine	14 11 -	- - -	Costs only.
		Robert Hagan -			
	Wm. M. Bride	Wm. M. Bride	15 11 -	2 - -	Second surety
	Jno. Cromie -	Jas. Molloy -	17 16 -	6 - -	dead.
					- ditto.
1865 -	Thos. Murray {	Patt Duffy -	1 16 -	- - -	Costs only.
		Bernd. Duffy -			
	Pat. Graham -	R. Quigley -	9 - -	- - -	- ditto.
		Jas. Graham -			
	Thos. Murray {	Patt Duffy -	6 4 6	- - -	- ditto.
		Bernd. Duffy -			
	Thos. Murray {	Patt Duffy -	4 14 11	- - -	- ditto.
		Bernd. Duffy -			
	M. Markey -	Edwd. Quigley	4 10 -	- - -	- ditto.
		J. Holdercroft			

Tho. Montgomery,
Treasurer.

QUEEN'S COUNTY.

1864 - - - £. 8 19 0

Roundwood, Mountrath, *Robt. C. Hamilton,*
4 April 1866. Treasurer.

COUNTY OF ROSCOMMON.

— Nil. —

12 April 1866. *John French,*
Treasurer.

COUNTY OF SLIGO.

— Nil. —

There are no documents in the Treasurer's office
from which the above return can be made up.

4 April 1866. *Henry Fawcett,*
Treasurer.

COUNTY OF TIPPERARY.

South Riding - - Nil.
North Riding - - Nil.

Clonmel, 7 April 1866. *Ambrose Lane,*
Treasurer.

COUNTY OF TYRONE.

— Nil. —

Omagh, 7 April 1866. *A. G. Stuart,*
Treasurer.

COUNTY OF WATERFORD.

— Nil. —

2 April 1866. *Edw. Roberts,*
Treasurer.

COUNTY OF THE CITY OF WATERFORD.

— Nil. —

James Alcock,
Treasurer.

COUNTY OF WESTMEATH.

— Nil. —

3 April 1866. *Cuthbert FetherstonH,*
Treasurer.

COUNTY OF WEXFORD.

	£.	s.	d.
Patrick Byrne - - - - -	3	-	-
Robert Kent - - - - -	18	-	-
Patrick Byrne - - - - -	5	-	-
Patrick Byrne - - - - -	4	-	-
James Byrne - - - - -	1	-	-
James Byrne - - - - -	2	-	-
Thomas Bennett - - - - -	8	-	-
James Byrne - - - - -	1	-	-
James Byrne - - - - -	1	-	-
Daniel Nolan - - - - -	1	-	-
Thomas Pitt - - - - -	4	-	-
Thomas Grace - - - - -	4	-	-
James Murphy - - - - -	4	-	-
Richard Whelan - - - - -	4	-	-
Thomas Scott - - - - -	1	-	-
Thomas Stafford - - - - -	4	-	-

All in 1864.

21 April 1866. *R. W. Ryan,*
Sessional Crown Solicitor.

COUNTY OF WICKLOW.

— Nil. —

6 April 1866. *John Revell,*
Treasurer.

GRAND JURY (IRELAND) ACT.

RETURN of the Amount for each of the last Five
Years (up to 31 December 1865), of PENALTIES
recovered from DEFAULTING CONTRACTORS or
their Sureties, under the GRAND JURY (IRELAND)
ACT.

(*Mr. Esmonde.*)

*Ordered, by The House of Commons, to be Printed,
9 May 1866.*

GRAND JURY PRESENTMENTS (IRELAND).

A B S T R A C T

OF THE

ACCOUNTS OF PRESENTMENTS

MADE BY THE GRAND JURIES

OF

THE SEVERAL COUNTIES, CITIES, AND TOWNS IN IRELAND,

IN THE YEAR

1865,

(Pursuant to Acts 49 Geo. 3, c. 84, s. 31, and 4 Geo. 4, c. 33, s. 18.)

Ordered, by The House of Commons, to be Printed,
4 June 1866.

ABSTRACT of the ACCOUNTS of PRESENTMENTS made by the GRAND JURIES of the
Acts 49 Geo. 3, c. 84, s. 31,

COUNTIES, and COUNTIES of CITIES and TOWNS.	1. New Roads, Bridges, Pipes, Gulleys, Quay Walls, or cutting down Hills or filling up Hollows and Ditches.	2. Repairs of Roads, Bridges, Pipes, Gulleys, or Walls.	3. Court or Sessions Houses, Erection or Repairs.	4. Gaols, Bridewells, Houses of Correction, Building or Repairing.	5. All other Prison and Bridewell Expenses, including Salaries.	6. Police, and Police Establishments and Payments to Witnesses.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
ANTRIM - - - -	9,033 2 4	29,933 7 6	66 19 5	- - -	2,790 12 11	- - -
ARMAGH - - - -	1,268 3 5	13,949 8 11	1,053 3 10	105 - -	1,610 - -	60 13 1
CARLOW - - - -	2,879 15 7	4,364 5 6	62 5 6	- - -	753 8 -	- - -
CARRICKFERGUS, COUNTY of the TOWN - - - -}	238 15 -	906 19 -	- - -	- - -	42 2 -	2 3 4
CAVAN (b) - - - -	- - -	- - -	- - -	[No Return has been received from this County.]		
CLARE - - - -	1,455 18 10	21,778 12 5	42 17 6	- - -	1,470 13 8	17 3 4
CORK, COUNTY - - -	8,815 9 7	48,924 4 -	231 - -	40 - -	4,113 6 7	54 7 -
CORK, CITY - - -	- - -	- - -	45 - -	- - -	2,597 16 -	- - -
DONEGAL - - - -	888 1 1	19,327 19 4	- - -	- - -	2,634 10 -	- - -
DOWN - - - -	8,893 16 8	30,222 8 7½	185 - -	75 - -	2,475 18 2	- - -
DROGHEDA, COUNTY of the TOWN - - - -}	500 - -	299 17 1	- - -	- - -	465 18 4	- - -
DUBLIN, COUNTY (f) -	2,501 14 -	21,541 10 8	- - -	790 - -	2,983 1 11	232 6 6
DUBLIN, COUNTY of the CITY (g) -	- - -	333 6 8	92 6 5	210 17 -	12,451 10 4	230 16 10
FERMANAGH - - -	4,924 16 3	11,227 19 9	16 13 4	- - -	- - -	- - -
GALWAY, COUNTY - -	1,025 15 7	15,070 12 7	- - -	- - -	2,400 - -	159 2 6
GALWAY, COUNTY of the TOWN - - - -}	28 11 -	1,401 11 3	- - -	- - -	720 - -	1 1 6
KERRY - - - -	1,586 2 -	18,088 14 2	- - -	250 - -	546 5 11	- - -
KILDARE - - - -	904 16 -	9,819 3 3	- - -	61 - -	3,379 15 -	- - -
KILKENNY, COUNTY -	1,788 7 7	10,775 13 5	2 5 1	- - -	1,152 13 2	- - -
KILKENNY, CITY - -	2 17 -	350 4 9	124 15 -	- - -	568 6 8	- - -
KING'S COUNTY - -	494 8 5	10,317 19 9	165 - 9	300 - -	1,530 9 4	- - -
LEITRIM - - - -	1,307 18 10	4,670 1 3½	- - -	- - -	1,200 - -	743 - 6
LIMERICK, COUNTY -	2,144 14 5	19,983 13 1	- - -	517 12 -	2,623 9 -	2,032 14 3
LIMERICK, COUNTY of the CITY - - - -}	- - -	- - -	- - -	- - -	(1) 914 - -	- - -
LONDONDERRY, CITY and COUNTY - - - -}	2,919 8 5	20,962 18 4	83 - -	- - -	2,377 8 4	- - -
LONGFORD - - - -	813 16 1	6,479 6 1	22 10 -	- - -	1,027 15 11	122 18 8
LOUTH - - - -	1,347 16 3	9,799 9 10	55 - -	- - -	1,245 4 6	6 11
MAYO - - - -	735 13 11	12,420 13 8	52 16 -	60 - -	1,649 13 8	- - -
MEATH - - - -	399 13 2	13,630 3 6	27 - -	22 - -	1,372 18 6	809 4 1
MONAGHAN - - - -	966 12 10	11,921 4 2	101 6 5	512 6 8	1,412 19 4	96 11 10
QUEEN'S COUNTY - -	409 1 9	13,427 1 1	- - -	- - -	1,541 - -	- - -
ROSCOMMON - - - -	621 5 4	8,954 10 10	22 - -	- - -	1,734 - -	546 5 9
SLIGO - - - -	377 4 3	10,522 8 4	17 2 11	- - -	1,422 4 10	- - -
TIPPERARY, NORTH RIDING	749 15 11	13,252 15 9	220 - -	240 - -	2,906 7 1	3,583 1 4
TIPPERARY, SOUTH RIDING	653 10 -	15,114 9 11	294 - -	825 - -	3,827 14 9	956 12 3
TYRONE - - - -	4,241 1 4	26,696 5 8	1,079 8 2	47 5 11	2,060 10 -	- - -
WATERFORD, COUNTY -	605 14 4	10,409 8 2	90 9 -	26 13 4	939 5 7	- - -
WATERFORD, CITY - -	- - -	44 2 4	41 13 -	13 6 8	668 - 2	- - -
WESTMEATH - - - -	123 19 -	9,060 1 10	38 11 6	- - -	1,408 - -	- - -
WEXFORD - - - -	1,512 1 4	14,626 13 7	22 9 -	- - -	2,939 10 3	141 2 1
WICKLOW - - - -	1,301 6 2	10,894 17 -	546 4 6	8 16 6	1,532 18 10	- - -
TOTAL - - - -	68,461 2 8	501,504 8 1½	4,800 17 4	4,104 18 1	79,489 8 9	9,795 15 10

(a) Including expenses of the Clerk of the Peace £.14. 1. 6., and Town Clerk £.50. for Parliamentary Registration, &c., under 13 & 14 Vict. c. 69.

(b) No Return having been received for the County Cavan for the year 1865, the figures in *italics* represent the Gross and Net Amounts of the Presentments of the previous year, and are included in the totals of the columns 11 and 13.

(c) The Repayments to Government are included in the "Heads of Service" for which the Advances are made.

(d) Including £.253. - 8. Superannuations.

(e) Including £.233. 10. Inquests; £.285. 9. 3. Parliamentary Registration; £.294. 17. Rents; £.671. 17. 1. Rate Collectors, allowance for Poor and Waste; £.322. 5. 9. Rate Collectors for Poundage.

several COUNTIES, CITIES, and TOWNS in IRELAND, in the Year 1865—(pursuant to and 4 Geo. 4, c. 33, s. 18).

7.	8.	9.	10.	11.	12.	13.
Salaries of County Officers not included in the foregoing.	Public Charities.	Repayment of Advances to Government.	Miscellaneous.	Gross Amount of Presentments.	Amount of Re-Presentments.	Net Amount of Presentments.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
5,879 14 9	549 - -	13,159 4 9	7,882 4 1	69,339 5 9	438 16 1	68,900 9 8
2,001 - -	2,392 9 11	- - -	4,634 18 3	27,074 17 5	53 7 4	27,021 10 1
1,499 - -	750 - -	1,041 6 5	2,085 - 5	13,435 1 5	- - -	13,435 1 5
196 8 2	- - -	162 16 4	(a) 223 19 6	1,773 3 4	- - -	1,773 3 4
- - -	- - -	- - -	- - -	(b) 18,811 9 1	- - -	(b) 18,811 9 1
1,937 - -	3,878 4 10	- (c) -	3,416 4 9	33,996 15 4	- - -	33,996 15 4
8,134 9 7	12,168 3 9	933 11 -	3,689 1 2	87,103 12 8	1,299 17 8	85,803 15 -
(d) 811 - 8	2,400 - -	3,412 8 1	(e) 1,869 17 6	11,136 2 3	- - -	11,136 2 3
5,104 - 4	1,362 4 2	3,608 4 4	2,052 4 6	34,977 3 9	- - -	34,977 3 9
5,498 11 5	1,168 6 -	8,225 14 7	2,242 11 8½	58,987 7 2½	- - -	58,987 7 2½
235 - -	246 2 3	772 16 3	255 6 10	2,775 - 9	- - -	2,775 - 9
4,130 17 2	4,830 17 -	- - -	3,618 8 10	40,628 16 1	1,125 5 -	39,503 11 1
1,768 - -	12,649 6 8	3,355 16 11	2,860 10 9	33,952 11 7	267 15 4	33,684 16 3
3,008 3 3	(h) 4,917 4 6	- - -	(i) 2,851 10 2	26,946 7 3	133 0 9	26,813 6 6
4,310 16 4	978 - -	3,362 12 3	9,930 16 9	37,237 16 -	- - -	37,237 16 -
727 19 4	- - -	876 16 2	1,453 12 6	5,209 11 9	- - -	5,209 11 9
4,841 6 -	6,163 7 1	3,337 9 -	1,750 18 6	36,564 2 8	- - -	36,564 2 8
2,058 3 7	994 - -	1,401 7 11	1,859 8 5	20,477 19 2	- - -	20,477 19 2
1,786 - -	700 - -	3,360 3 9	3,121 19 1	22,687 2 1	- - -	22,687 2 1
326 - -	- - -	657 13 10	405 1 6	2,434 18 9	- - -	2,434 18 9
2,303 15 8	991 5 2	2,226 3 2	827 10 4	19,156 12 7	- - -	19,156 12 7
2,549 13 -	594 - -	2,701 1 10	258 4 8	14,124 - 1½	- - -	14,124 - 1½
2,732 12 4	800 - -	(k) 4,437 12 5	4,228 17 7	39,501 5 1	- - -	39,501 5 1
(m) 582 - -	- - -	1,720 5 9½	(n) 164 13 7	3,380 19 4½	- - -	3,330 19 4½
4,738 - 5	1,313 4 5	2,340 7 5	1,897 18 10	36,632 6 2	- - -	36,632 6 2
1,946 18 5	706 - -	1,924 2 11	803 12 2	13,847 - 3	- - -	13,847 - 3
2,208 15 3	750 - -	2,362 16 9	1,224 8 10	19,000 2 5	- - -	19,000 2 5
4,678 13 -	950 - -	3,584 19 2	2,642 17 7	26,775 7 -	- - -	26,775 7 -
1,746 - -	4,550 19 4	180 - -	3,116 2 1	25,854 - 8	893 1 10	24,960 18 10
3,008 1 -	2,308 12 8	- - -	1,072 5 10	21,400 - 9	484 8 3	20,915 12 6
2,620 1 2	944 - -	1,959 5 -	2,033 5 9	22,933 14 9	- - -	22,933 14 9
2,777 19 3	2,069 - 11	255 8 10	1,935 7 1	18,915 18 -	- - -	18,915 18 -
3,091 9 3	1,819 - -	5,233 16 10	1,405 12 9	23,888 19 2	833 15 5	23,055 3 9
2,426 - 5	442 17 -	2,493 12 -	(o) 1,206 15 9	27,521 5 3	841 7 10	26,679 17 5
2,790 18 5	651 3 -	4,952 8 9	1,746 10 5	31,812 7 6	735 2 9	31,077 4 9
5,249 14 8	1,620 17 11	6,511 17 5	1,994 4 11	49,501 6 -	1,920 16 4	47,580 9 8
1,700 - -	- - -	4,420 18 4	2,279 14 10	20,472 3 7	- - -	20,472 3 7
383 - -	- - -	1,730 3 7	547 13 7	3,427 19 4	- - -	3,427 19 4
1,659 - -	623 - -	- (p) -	(r) 5,792 2 1	18,709 14 5	- - -	18,709 14 5
3,471 2 7	1,000 - -	2,279 27	1,084 5 2	27,076 6 7	244 5 2	26,832 1 5
1,823 11 10	889 3 2	2,746 18 2	1,440 5 9	21,189 6 11	- - -	21,189 6 11
108,745 17 3	79,220 14 9	101,729 2 6½	94,006 4 9½	(b) 1,070,670 - 2½	9,270 19 9	(b) 1,061,399 - 5½

(h) Including Infirmary and Gaol, and also £. 2,604. 3. 5. for Lunatic Asylum.

(i) Including £. 2,066. 15. 8. for Commissioners of Valuation.

(k) Including £. 4,116. 7. 5. for Lunatic Asylum; £. 321. 5. Valuation of Lands.

(l) Including £. 114. Reformatories.

(m) Including £. 100. Pensions.

(n) Including £. 70. 10. Coroners; £. 67. - . 7. Parliamentary Voters' List; £. 5. 2. Malicious Injury; £. 22. 1. Medical Men attending Inquests.

(o) Including £. 9. 1. 8. in the North Riding, insolvent arrears re-presented.

(p) £. 3,706. 19. 4. is stated to have been repaid to Government at the Spring Assizes, but that sum is not brought into account.

(r) Including £. 638. 14. 7. amount of undischarged Queries following Summer Assizes, 1863.

GRAND JURY PRESENTMENTS
(IRELAND).

ABSTRACT

OF

ACCOUNTS OF PRESENTMENTS

Made by the GRAND JURIES of the several
COUNTIES, CITIES, and TOWNS in *Ireland*, in
the Year 1865—(pursuant to Acts 49 Geo. 3,
c. 84, s. 31, and 4 Geo. 4, c. 38, s. 18).

Ordered, by The House of Commons, to be Printed,
4 June 1866.

GREEK LOAN.

AN ACCOUNT of MONEYS Paid out of the CONSOLIDATED FUND, under the Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94, for INTEREST and SINKING FUND on that part of the GREEK LOAN which is guaranteed by this Country under the Authority of the said Acts, and of the Amount Repaid by the Greek Government on account of the same.

Issued out of the Consolidated Fund, in the undermentioned years, for payment of the Interest and Sinking Fund on that portion of the Greek Loan which had been guaranteed by this Country:—										£.	s.	d.
viz., in 1843	-	-	-	-	-	-	-	-	-	33,583	17	1
1844	-	-	-	-	-	-	-	-	-	46,784	4	8
1845	-	-	-	-	-	-	-	-	-	46,497	4	-
1846	-	-	-	-	-	-	-	-	-	46,497	4	-
1847	-	-	-	-	-	-	-	-	-	47,188	9	7
1848	-	-	-	-	-	-	-	-	-	46,749	13	1
1849	-	-	-	-	-	-	-	-	-	47,049	5	8
1850	-	-	-	-	-	-	-	-	-	46,955	18	8
1851	-	-	-	-	-	-	-	-	-	47,541	8	8
1852	-	-	-	-	-	-	-	-	-	47,118	9	10
1853	-	-	-	-	-	-	-	-	-	47,637	1	2
1854	-	-	-	-	-	-	-	-	-	47,637	1	2
1855	-	-	-	-	-	-	-	-	-	47,494	8	1
1856	-	-	-	-	-	-	-	-	-	47,048	11	11
1857	-	-	-	-	-	-	-	-	-	47,258	16	-
1858	-	-	-	-	-	-	-	-	-	47,471	2	11
1859	-	-	-	-	-	-	-	-	-	47,494	8	1
1860	-	-	-	-	-	-	-	-	-	47,518	2	10
1861	-	-	-	-	-	-	-	-	-	47,048	14	8
1862	-	-	-	-	-	-	-	-	-	47,423	9	6
1863	-	-	-	-	-	-	-	-	-	47,282	6	11
1864	-	-	-	-	-	-	-	-	-	47,207	3	6
1865	-	-	-	-	-	-	-	-	-	47,404	12	10
										1,071,891	14	10
										£.	s.	d.
Repaid by the Greek Government in 1847										-	23,343	16 2
1848										-	7,740	15 6
1861										-	3,944	14 4
1862										-	7,847	8 6
1865										-	7,937	1 2
											50,813	15 8
Balance of advances on account of the Greek Government										-	£.	1,021,077 19 2

Note.—By the Act 27 & 28 Vict. c. 40 (1864), a sum of 4,000 £. sterling a year, out of the amount otherwise repayable in respect of the above advances, is relinquished in favour of the present King of the Hellenes, during his reign.

Whitehall, Treasury Chambers, }
6 February 1866.

HUGH C. E. CHILDERS.

G R E E K L O A N .

ACCOUNT of MONIES Paid out of the CONSOLIDATED FUND, under the Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94, for INTEREST and SINKING FUND on that part of the GREEK LOAN guaranteed by this Country under the Authority of the said Acts, and of the Amount Repaid by the Greek Government on account of the same.

(Presented pursuant to Acts of Parliament.)

*Ordered, by The House of Commons, to be Printed,
7 February 1866.*

INCOME AND PROPERTY TAX.

RETURN to an Order of the Honourable The House of Commons,
dated 9 February 1866;—for,

A RETURN “showing the Number of Persons charged to the INCOME TAX, for the Years ending on the 5th day of April 1864 and 1865, under Schedule (D.); distinguishing the Number charged in each of the following Classes; viz., under £.100 a Year; £.100 and under £.200; £.200 and under £.300; £.300 and under £.400; £.400 and under £.500; £.500 and under £.600; £.600 and under £.700; £.700 and under £.800; £.800 and under £.900; £.900 and under £.1,000; £.1,000 and under £.2,000; £.2,000 and under £.3,000; £.3,000 and under £.4,000; £.4,000 and under £.5,000; £.5,000 and under £.10,000; £.10,000 and under £.50,000; £.50,000 and upwards; and the Amounts of Tax received from each Class:”

“Similar RETURN, under Schedule (E.), to £.5,000 a Year and upwards:”

“RETURN showing the Net Amount of PROPERTY and INCOME TAX for the same Years, classed under the several Schedules:”

“And, similar RETURN for *Ireland* (in continuation of Parliamentary Paper, No. 469, of Session 1865).”

(*Mr. Moffatt.*)

Ordered, by The House of Commons, to be Printed,
7 August 1866.

GREAT BRITAIN.

A RETURN showing the Number of Persons charged to the INCOME TAX for the Years ending on the 5th day of April 1864 and 1865, under Schedule (D.); distinguishing the Number charged in each of the following Classes; viz., under £.100 a Year; £.100 and under £.200; £.200 and under £.300; £.300 and under £.400; £.400 and under £.500; £.500 and under £.600; £.600 and under £.700; £.700 and under £.800; £.800 and under £.900; £.900 and under £.1,000; £.1,000 and under £.2,000; £.2,000 and under £.3,000; £.3,000 and under £.4,000; £.4,000 and under £.5,000; £.5,000 and under £.10,000; £.10,000 and under £.50,000; £.50,000 and upwards; and the Amounts of Tax received from each Class (in continuation of Parliamentary Paper, No. 469, of Session 1865).

CLASSES.	Year ending 5th April 1864.			Year ending 5th April 1865.		
	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.
	£.		£.	£.		£.
Under £.100 a year - -	2,502,342	56,682	73,117	2,932,484	67,587	73,312
£.100 and under £.200 - -	13,766,685	153,120	401,528	14,045,335	159,709	351,007
200 „ 300 - -	9,204,866	41,592	268,475	9,800,738	44,488	245,018
300 „ 400 - -	5,800,397	18,278	169,178	6,128,531	19,171	153,213
400 „ 500 - -	3,893,064	9,313	113,547	4,163,871	9,973	104,096
500 „ 600 - -	3,648,578	7,097	106,416	3,810,631	7,428	95,265
600 „ 700 - -	2,489,836	4,026	72,620	2,648,184	4,293	66,204
700 „ 800 - -	1,846,909	2,549	53,868	1,989,274	2,754	49,731
800 „ 900 - -	1,811,656	2,231	52,839	1,922,035	2,359	48,050
900 „ 1,000 - -	876,701	944	25,570	980,929	1,070	24,523
1,000 „ 2,000 - -	8,734,108	6,862	254,744	9,407,719	7,374	235,192
2,000 „ 3,000 - -	4,853,855	2,103	141,570	5,070,480	2,204	126,762
3,000 „ 4,000 - -	3,627,017	1,100	105,787	3,740,598	1,138	93,514
4,000 „ 5,000 - -	2,413,357	557	70,389	2,682,816	627	67,070
5,000 „ 10,000 - -	7,565,070	1,140	220,647	8,556,849	1,283	213,921
10,000 „ 50,000 - -	14,065,019	731	410,229	16,478,075	866	411,951
50,000 and upwards - -	8,744,762	91	255,055	11,077,238	107	276,930
	95,844,222	308,416	2,795,579	105,435,787	332,431	2,635,759

GREAT BRITAIN—continued.

A RETURN showing the Number of Persons charged to the INCOME TAX for the Years ending on the 5th day of April 1864 and 1865, under Schedule (E.); distinguishing the Number charged in each of the following Classes; viz., under £. 100 a Year; £. 100 and under £. 200; £. 200 and under £. 300; £. 300 and under £. 400; £. 400 and under £. 500; £. 500 and under £. 600; £. 600 and under £. 700; £. 700 and under £. 800; £. 800 and under £. 900; £. 900 and under £. 1,000; £. 1,000 and under £. 2,000; £. 2,000 and under £. 3,000; £. 3,000 and under £. 4,000; £. 4,000 and under £. 5,000; £. 5,000 and upwards; and the Amounts of Tax received from each Class (in continuation of Parliamentary Paper, No. 469, of Session 1865).

CLASSES.	Year ending 5th April 1864.			Year ending 5th April 1865.		
	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.
	£.		£.	£.		£.
Under £. 100 a year - -	1,683,495	33,101	49,102	1,722,662	34,720	43,066
£. 100 and under £. 200 - -	4,621,742	42,718	136,225	4,669,306	43,035	116,745
200 „ 300 - -	3,233,828	13,350	94,320	3,468,292	14,745	86,707
300 „ 400 - -	2,076,629	6,005	60,568	2,175,314	5,340	54,383
400 „ 500 - -	1,199,517	2,772	34,986	1,293,693	2,957	32,342
500 „ 600 - -	852,996	1,586	24,879	877,734	1,651	21,943
600 „ 700 - -	540,696	873	15,770	583,735	942	14,593
700 „ 800 - -	440,096	602	12,836	477,390	644	11,935
800 „ 900 - -	366,817	446	10,699	379,171	454	9,479
900 „ 1,000 - -	239,600	285	6,988	245,680	266	6,142
1,000 „ 2,000 - -	1,952,866	1,482	56,958	2,084,586	1,586	52,114
2,000 „ 3,000 - -	408,920	179	11,927	436,670	186	10,917
3,000 „ 4,000 - -	192,618	64	5,618	204,953	62	5,123
4,000 „ 5,000 - -	126,774	36	3,697	140,853	33	3,521
5,000 and upwards - -	537,437	78	15,675	533,885	73	13,347
	18,474,031	103,577	540,248	19,293,924	106,694	482,357

GREAT BRITAIN—continued.

A RETURN showing the Net Amount of PROPERTY and INCOME TAX for the Years ending on the 5th day of April 1864 and 1865; classed under the several Schedules (in continuation of Parliamentary Paper, No. 469, of Session 1865).

	Year ending 5th April 1864.						Year ending 5th April 1865.					
	RATES OF TAX.						RATES OF TAX.					
	On Incomes of 100 <i>l.</i> a year and upwards - 7 <i>d.</i> in the <i>£.</i> Subject to abatement of 60 <i>l.</i> on Incomes between 100 <i>l.</i> and 200 <i>l.</i> a year.						On Incomes of 100 <i>l.</i> a year and upwards - 6 <i>d.</i> in the <i>£.</i> Subject to abatement of 60 <i>l.</i> on Income between 100 <i>l.</i> and 200 <i>l.</i> a year.					
	SCHEDULES					TOTAL.	SCHEDULES					TOTAL.
	(A.)	(B.)	(C.)	(D.)	(E.)		(A.)	(B.)	(C.)	(D.)	(E.)	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Assessment by the Com- missioners for General Purposes - - -	2,931,082	407,483	- -	2,322,617	124,293	5,785,475	2,704,030	364,894	- -	2,183,857	122,627	5,375,408
Assessment by the Com- missioners for Special Purposes - - -	377,760	- -	- -	223,989	18,577	620,326	347,042	- -	- -	206,926	15,980	569,948
On Dividends on Public Annuities, on Interest on Exchequer Bonds, and on Dividends pay- able out of the Revenue of any Foreign State -	- -	- -	887,078	- -	- -	887,078	- -	- -	772,239	- -	- -	772,239
On Offices and Pensions assessed by Commis- sioners of Depart- ments - - -	- -	- -	- -	- -	368,597	368,597	- -	- -	- -	- -	318,827	318,827
ENGLAND AND WALES - - -	3,308,842	407,483	887,078	2,546,606	511,467	7,661,476	3,051,072	364,894	772,239	2,390,783	457,434	7,036,422
SCOTLAND - - -	408,258	37,754	- -	248,973	28,781	723,766	370,640	34,942	- -	244,976	24,923	675,481
Total - - -	3,717,100	445,237	887,078	2,795,579	540,248	8,385,242	3,421,712	399,836	772,239	2,635,759	482,357	7,711,903

I R E L A N D.

A RETURN showing the Number of Persons charged to the INCOME TAX for the Years ending on the 5th day of April 1864 and 1865, under Schedule (D.); distinguishing the Number charged in each of the following Classes; viz., under £. 100 a Year; £. 100 and under £. 200; £. 200 and under £. 300; £. 300 and under £. 400; £. 400 and under £. 500; £. 500 and under £. 600; £. 600 and under £. 700; £. 700 and under £. 800; £. 800 and under £. 900; £. 900 and under £. 1,000; £. 1,000 and under £. 2,000; £. 2,000 and under £. 3,000; £. 3,000 and under £. 4,000; £. 4,000 and under £. 5,000; £. 5,000 and under £. 10,000; £. 10,000 and under £. 50,000; £. 50,000 and upwards; and the Amounts of Tax received from each Class (in continuation of Parliamentary Paper, No. 469, of Session 1865).

CLASSES.	Year ending 5th April 1864.			Year ending 5th April 1865.		
	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.
	£.		£.	£.		£.
Under £. 100 a year - -	238,726	5,015	6,956	222,575	4,703	5,564
£. 100 and under £. 200 -	674,146	6,934	19,662	731,640	7,826	18,283
200 " 300 -	516,906	2,345	15,076	505,298	2,285	12,632
300 " 400 -	351,585	1,100	10,254	364,282	1,145	9,107
400 " 500 -	220,517	523	6,431	221,569	528	5,539
500 " 600 -	215,912	419	6,297	205,782	400	5,144
600 " 700 -	151,959	245	4,432	162,390	262	4,059
700 " 800 -	99,684	137	2,907	99,416	137	2,485
800 " 900 -	116,069	142	3,385	109,333	134	2,733
900 " 1,000 -	55,575	59	1,620	60,691	66	1,517
1,000 " 2,000 -	394,973	315	11,520	427,551	342	10,688
2,000 " 3,000 -	255,646	112	7,456	238,546	103	5,963
3,000 " 4,000 -	153,515	46	4,474	163,500	50	4,087
4,000 " 5,000 -	84,223	19	2,456	122,525	28	3,063
5,000 " 10,000 -	192,797	30	5,623	298,433	44	7,460
10,000 " 50,000 -	383,558	23	11,187	461,920	25	11,548
50,000 and upwards - -	262,819	3	7,665	274,528	3	6,863
	4,368,610	17,467	127,401	4,669,979	18,081	116,735

IRELAND—continued.

A RETURN showing the Number of Persons charged to the INCOME TAX for the Years ending on the 5th day of April 1864 and 1865, under Schedule (E.); distinguishing the Number charged in each of the following Classes; viz., under £. 100 a Year; £. 100 and under £. 200; £. 200 and under £. 300; £. 300 and under £. 400; £. 400 and under £. 500; £. 500 and under £. 600; £. 600 and under £. 700; £. 700 and under £. 800; £. 800 and under £. 900; £. 900 and under £. 1,000; £. 1,000 and under £. 2,000; £. 2,000 and under £. 3,000; £. 3,000 and under £. 4,000; £. 4,000 and under £. 5,000; £. 5,000 and upwards; and the Amounts of Tax received from each Class (in continuation of Parliamentary Paper, No. 469, of Session 1865).

CLASSES.	Year ending 5th April 1864.			Year ending 5th April 1865.		
	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged upon each Class.
	£.		£.	£.		£.
Under £. 100 a year - -	103,966	2,117	3,032	104,120	2,247	2,603
£. 100 and under £. 200 - -	225,834	2,445	6,570	228,031	2,144	5,692
200 „ 300 - -	184,959	795	5,394	189,789	800	4,744
300 „ 400 - -	123,838	380	3,612	131,543	397	3,288
400 „ 500 - -	79,650	187	2,323	76,954	179	1,923
500 „ 600 - -	49,096	93	1,432	51,329	99	1,283
600 „ 700 - -	40,106	65	1,170	35,159	57	879
700 „ 800 - -	35,064	49	1,023	42,603	59	1,065
800 „ 900 - -	39,301	48	1,146	35,540	44	888
900 „ 1,000 - -	19,547	22	570	21,112	24	528
1,000 „ 2,000 - -	91,371	78	2,665	92,659	78	2,316
2,000 „ 3,000 - -	45,957	20	1,340	40,873	17	1,021
3,000 „ 4,000 - -	53,760	16	1,568	47,397	13	1,184
4,000 „ 5,000 - -	27,177	6	792	27,058	6	676
5,000 and upwards - -	33,081	3	965	33,075	3	826
	1,152,707	6,324	33,602	1,157,242	6,167	28,916

IRELAND—continued.

A RETURN showing the Net Amount of PROPERTY and INCOME TAX for the Years ending on the 5th day of April 1864 and 1865 ; classed under the several Schedules (in continuation of Parliamentary Paper, No. 469, of Session 1865).

	Year ending 5th April 1864.						Year ending 5th April 1865.					
	RATES OF TAX.						RATES OF TAX.					
	On Incomes of 100 l. a year } 7 d. in the £. and upwards - - - }						On Incomes of 100 l. a year } 6 d. in the £. and upwards - - - }					
	Subject to Abatement of 60 l. on Incomes between 100 l. and 200 l. a year.						Subject to Abatement of 60 l. on Incomes between 100 l. and 200 l. a year.					
	SCHEDULES						SCHEDULES					
	(A.)	(B.)	(C.)	(D.)	(E.)	TOTAL.	(A.)	(B.)	(C.)	(D.)	(E.)	TOTAL.
	£.	£	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Assessment by the } Commissioners for Special Purposes - }	392,204	30,474	32,509	127,401	33,602	616,190	344,548	27,543	28,873	116,735	28,916	546,615

Inland Revenue Office, }
3 August 1866. }

Fred. Gripper,
Chief Accountant for Taxes.

INCOME AND PROPERTY TAX.

RETURNS showing the Number of Persons charged to the Income Tax in *Great Britain*, for the Years ending 5 April 1864 and 1865, under Schedule (D.), distinguishing the Number charged in each Class; also, the Net Amount of PROPERTY and INCOME Tax for the same Years, classed under the several Schedules; and, similar RETURN for *Ireland* (in continuation of Parliamentary Paper, No. 469, of Session 1865).

(*Mr. Moffatt.*)

*Ordered, by The House of Commons, to be Printed,
7 August 1866.*

RETURN RELATING TO INCOME AND PROPERTY TAX.

FIRST PERIOD:—YEAR 1814-15, AND YEARS 1842-3 TO 1852-3—continued

COUNTIES.	GROSS AMOUNT OF PROPERTY AND PROFITS ASSESSED TO PROPERTY AND INCOME TAX IN THE YEARS																	
	1814-15.			1842-3.			1843-4.			1844-5.			1845-6.			1846-7.		
	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
WALES:																		
Anglesea - - -	94,603	81,000	3,998	165,323	129,571	16,869	165,323	130,000	11,294	165,323	132,000	11,676	149,961	129,000	11,940	156,601	134,000	11,057
Brecon - - -	162,181	143,000	29,162	198,472	139,225	43,400	213,104	140,000	36,762	213,584	142,000	37,297	222,171	150,000	41,211	222,170	149,000	42,446
Cardigan - - -	145,933	134,000	14,412	205,327	159,948	45,389	208,749	161,000	25,303	208,749	164,000	26,588	183,196	156,000	30,853	183,447	154,000	45,257
Carmarthen - -	282,030	254,000	30,320	396,954	340,694	82,761	397,174	318,000	50,817	397,174	323,000	50,574	386,183	324,000	66,408	377,666	311,000	103,828
Carnarvon - - -	131,213	112,000	20,642	254,043	150,926	42,927	251,792	151,000	31,303	252,352	153,000	31,448	268,137	158,000	34,704	274,837	161,000	35,000
Denbigh - - -	312,533	237,000	21,169	371,349	288,103	64,318	371,505	286,000	59,429	371,343	291,000	50,542	386,960	289,000	61,592	388,160	285,000	57,800
Flint - - -	175,673	148,000	11,666	274,470	194,399	42,606	274,462	194,000	49,688	276,151	198,000	45,772	270,008	176,000	45,363	270,214	174,000	48,749
Glamorgan - - -	371,234	242,000	103,388	617,397	272,924	219,516	617,403	260,000	223,292	692,773	264,000	173,967	735,615	279,000	236,565	782,873	275,000	296,393
Merioneth - - -	112,239	102,000	7,322	153,665	109,415	25,586	151,549	109,000	15,881	151,512	110,000	15,799	152,669	117,000	24,058	153,962	117,000	16,564
Montgomery - -	212,208	192,000	18,748	341,086	259,595	52,184	345,236	260,000	47,512	342,783	264,000	39,036	347,943	283,000	57,212	348,473	280,000	50,125
Pembroke - - -	220,292	191,000	43,102	361,642	278,345	94,463	352,969	269,000	50,891	354,029	273,000	70,587	355,462	261,000	83,085	363,095	263,000	84,453
Radnor - - -	103,578	96,000	3,714	128,986	108,843	14,463	128,983	109,000	10,166	128,853	110,000	10,990	127,417	117,000	9,762	126,751	116,000	8,542
TOTAL WALES - -	2,323,717	1,932,000	307,643	3,465,714	2,431,088	744,482	3,478,249	2,387,000	612,338	3,554,626	2,424,000	564,276	3,585,722	2,439,000	702,753	3,648,249	2,419,000	800,214
TOTAL ENGLAND -	51,171,658	34,328,000	33,980,042	82,337,020	39,127,462	62,277,422	82,221,874	38,055,000	56,014,823	83,019,010	38,680,000	54,941,457	85,138,531	39,222,000	60,185,341	86,110,817	38,651,000	60,067,280
TOTAL ENGLAND } and WALES - }	53,495,375	36,260,000	34,287,685	85,802,734	41,558,550	63,021,904	85,700,123	40,442,000	56,627,161	86,573,636	41,104,000	55,505,733	88,724,253	41,661,000	60,888,094	89,759,066	41,070,000	60,867,494
SCOTLAND:																		
Aberdeen - - -	-	-	-	601,206	420,608	442,294	604,185	424,722	318,360	605,480	427,222	336,497	606,603	431,494	384,222	613,777	432,248	384,427
Argyll - - -	-	-	-	263,800	196,800	35,408	263,372	196,512	32,382	263,749	197,570	31,286	268,138	201,120	37,663	267,829	197,016	37,972
Ayr - - -	-	-	-	550,777	301,760	118,154	528,208	375,840	102,770	531,599	376,704	103,250	557,485	378,144	111,856	574,491	377,088	115,696
Banff - - -	-	-	-	125,710	111,641	36,297	126,771	112,054	36,612	125,990	111,862	37,322	125,935	112,490	37,126	126,001	112,360	37,778
Berwick - - -	-	-	-	262,857	240,288	31,074	264,542	241,560	32,285	265,045	242,512	33,634	268,520	243,068	37,042	268,800	243,688	36,822
Bute - - -	-	-	-	34,468	21,632	13,022	33,920	21,728	13,171	34,592	22,632	13,251	36,306	22,536	14,725	36,820	22,248	13,182
Caithness - - -	-	-	-	66,304	56,781	16,546	65,447	55,725	13,706	65,515	55,680	13,329	65,346	56,685	17,789	65,138	56,832	16,757
Clackmannan - -	-	-	-	56,395	30,500	27,049	53,034	28,291	24,396	53,925	28,771	27,174	57,215	27,907	31,597	57,558	28,099	35,642
Cromarty - - -	-	-	-	6,939	5,115	2,608	6,939	5,595	2,748	6,974	5,403	3,017	7,102	6,075	2,818	7,179	6,075	3,017
Dumbarton - - -	-	-	-	145,104	72,041	56,941	139,617	72,488	45,430	138,319	70,672	45,906	152,659	70,095	44,604	149,595	70,040	49,040
Dumfries - - -	-	-	-	297,120	258,893	58,617	298,005	259,308	59,145	298,120	261,893	59,580	299,310	262,983	58,260	300,914	264,746	61,245
Edinburgh - - -	-	-	-	1,073,897	201,120	1,340,051	1,074,034	200,328	1,352,057	1,048,177	201,072	1,370,628	1,081,508	201,256	1,378,628	1,058,502	201,696	1,437,257
Elgin or Moray -	-	-	-	115,980	92,818	39,828	119,220	94,825	38,765	116,504	97,661	35,405	117,803	102,244	39,800	117,960	102,055	32,285
Fife - - -	-	-	-	517,421	449,507	136,114	503,672	386,339	118,554	494,793	385,763	124,828	501,547	386,339	136,588	530,507	390,851	150,337
Forfar - - -	-	-	-	495,272	315,330	502,640	498,926	299,202	473,371	531,168	295,270	481,702	514,677	294,210	493,600	534,642	290,946	509,302
Haddington - - -	-	-	-	246,720	200,275	49,548	248,662	200,720	49,702	250,280	201,888	50,142	250,929	203,392	56,171	252,748	205,896	56,377
Inverness - - -	-	-	-	184,173	152,372	44,646	184,962	151,796	43,837	184,402	153,140	44,749	188,790	155,828	40,669	193,630	155,828	41,903
Kincardine - - -	-	-	-	151,442	122,083	16,120	149,900	113,059	14,668	148,117	112,867	13,742	146,745	109,891	13,365	143,014	109,123	14,942
Kinross - - -	-	-	-	48,192	41,530	5,057	45,381	38,938	4,997	45,518	39,610	5,408	44,798	40,090	5,580	44,524	39,322	5,065
Kirkcudbright - -	-	-	-	188,405	155,664	30,108	192,245	156,824	29,400	192,760	157,112	30,668	192,148	157,976	28,714	192,388	156,152	30,634
Lanark - - -	-	-	-	1,832,997	341,166	2,240,811	1,730,421	323,487	2,109,139	1,708,672	323,420	2,253,230	2,021,024	319,503	2,549,785	2,050,788	319,332	2,536,480
Linlithgow - - -	-	-	-	99,451	59,744	21,523	102,057	62,824	16,760	103,017	63,496	17,411	113,651	63,304	21,251	117,114	65,896	26,118
Nairn - - -	-	-	-	18,732	16,010	5,874	19,026	16,222	5,947	18,896	16,155	5,600	19,408	16,436	5,285	19,420	16,423	5,220
Orkney - - -	-	-	-	22,271	19,332	5,068	22,305	19,536	5,145	22,371	19,632	5,171	22,331	20,400	5,477	22,434	20,996	6,100
Peebles - - -	-	-	-	75,071	50,280	7,998	75,137	51,080	8,048	75,200	51,984	8,700	75,574	53,272	7,348	76,161	53,848	8,377
Perth - - -	-	-	-	654,463	428,962	140,729	636,360	410,146	133,778	628,714	409,954	137,172	649,026	557,344	134,430	633,034	406,306	140,498
Renfrew - - -	-	-	-	475,568	152,923	391,503	428,044	145,222	333,599	434,496	143,488	353,592	496,904	151,937	431,750	491,926	153,919	461,264
Ross - - -	-	-	-	136,378	119,304	27,320	130,000	120,000	26,131	137,201	120,264	26,474	139,223	122,376	25,754	141,828	123,336	25,754
Roxburgh - - -	-	-	-	281,874	216,264	59,000	274,520	216,360	60,714	276,508	219,472	64,485	279,902	221,912	69,354	286,051	223,080	73,057
Selkirk - - -	-	-	-	49,668	33,136	14,005	50,457	33,368	14,128	50,662	33,080	14,040	51,588	33,464	16,082	52,397	33,964	19,408
Stirling - - -	-	-	-	278,554	150,300	87,783	279,500	155,120	88,903	281,000	170,000	94,354	291,680	185,331	113,366	287,240	181,000	113,211
Sutherland - - -	-	-	-	36,401	32,436	8,643	35,508	31,956	6,523	36,846	31,110	5,883	37,801	33,588	6,305	38,946	31,966	6,054
Wigtown - - -	-	-	-	128,062	120,144	20,816	130,703	123,896	21,034	129,725	122,264	19,218	133,188	122,072	19,218	134,148	123,224	22,028
Zetland - - -	-	-	-	17,864	14,564	5,634	18,064	14,864	5,885	18,460	14,960	5,914	18,500	15,152	6,025	18,600	15,580	6,085
SCOTLAND - - -	6,642,955	4,367,489	2,771,304	9,539,596	5,201,323	6,038,829	9,333,144	5,159,935	5,642,090	9,322,795	5,184,583	5,872,762	9,833,364	5,379,914	6,382,247	9,906,104	5,231,179	6,519,334
ENGLAND & WALES	53,495,375	36,260,000	34,287,685	85,802,734	41,558,550	63,021,904	85,700,123	40,442,000	56,627,161	86,573,636	41,104,000	55,505,733	88,724,253	41,661,000	60,888,094	89,759,066	41,070,000	60,867,494
GREAT BRITAIN -	60,138,330	40,627,489	37,058,989	95,342,330	46,759,873	69,060,733	95,033,267	45,601,935	62,269,251	95,896,431	46,288,583	61,378,495	98,557,617	47,040,914	67,270,341	99,665,170	46,301,179	67,386,828

RETURN of the Amount of PROPERTY Assessed to INCOME and PROPERTY TAX under Schedules A, B, and D, in each COUNTY in *England* - - -

FIRST PERIOD :—YEAR 1814-15, and YEARS 1842-3 to 1852-3. - - - - -

COUNTIES.	GROSS AMOUNT OF PROPERTY AND PROFITS ASSESSED TO PROPERTY AND INCOME TAX IN THE YEARS																	
	1814-15.			1842-3.			1843-4.			1844-5.			1845-6.			1846-7.		
	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.
ENGLAND:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bedford - - -	365,167	334,000	97,848	517,474	383,657	265,993	517,804	381,000	271,120	518,352	387,000	266,202	538,385	395,000	236,441	534,053	388,000	254,866
Berks - - -	720,630	531,000	299,992	967,475	608,854	492,956	970,173	599,000	450,174	969,794	609,000	434,395	960,540	586,000	443,845	960,727	578,000	440,515
Bucks - - -	664,478	580,000	223,256	827,890	590,755	356,066	825,936	602,000	357,507	829,927	612,000	295,780	841,316	624,000	308,718	841,381	615,000	301,870
Cambridge - -	702,750	572,000	234,251	1,102,415	798,626	565,587	1,100,592	789,000	484,489	1,096,109	793,000	435,309	1,106,323	835,000	491,102	1,109,358	823,000	491,817
Chester - - -	1,114,984	851,000	287,152	1,889,937	962,573	729,659	1,896,604	999,000	709,091	1,910,006	986,000	762,335	1,961,018	989,000	976,757	1,991,279	975,000	921,022
Cornwall - - -	924,061	665,000	233,959	1,353,261	843,880	536,496	1,364,291	789,000	432,368	1,377,937	793,000	427,291	1,371,063	829,000	466,099	1,361,746	818,000	452,597
Cumberland - -	737,439	592,000	179,883	910,333	590,806	267,516	904,917	608,000	261,217	903,028	618,000	269,992	935,120	622,000	295,582	956,772	629,000	253,232
Derby - - -	883,019	747,000	209,988	1,379,025	860,632	657,912	1,291,034	851,000	591,283	1,390,606	866,000	587,035	1,649,534	837,000	656,082	1,764,288	827,000	556,568
Devon - - -	1,924,978	1,438,000	697,359	2,588,365	1,671,459	1,187,194	2,595,850	1,667,000	973,160	2,609,917	1,593,000	896,753	2,599,627	1,636,000	976,932	2,611,418	1,611,000	946,467
Dorset - - -	724,005	597,000	241,887	917,071	661,178	388,846	917,119	618,000	289,786	917,119	628,000	279,210	950,692	665,000	346,597	951,282	656,000	312,469
Durham - - -	805,217	575,000	249,217	1,668,985	601,444	719,985	1,668,151	642,000	658,015	1,717,706	551,000	639,988	1,756,931	592,000	773,929	1,797,053	585,000	803,536
Essex - - -	1,581,176	1,172,000	600,725	1,935,610	1,418,241	960,698	1,951,077	1,299,000	761,689	1,953,237	1,320,000	740,883	1,959,648	1,413,000	795,322	1,960,921	1,394,000	651,648
Gloucester - -	1,319,687	1,026,000	356,705	2,074,514	1,130,326	1,087,934	2,081,025	1,129,000	945,003	2,083,537	1,147,000	928,715	2,156,283	1,182,000	998,840	2,168,061	1,167,000	980,412
Hereford - - -	630,172	554,000	62,039	805,319	661,360	173,331	805,319	664,000	128,396	805,235	645,000	117,318	787,279	636,000	149,818	787,412	625,000	148,910
Hertford - - -	583,705	420,000	262,472	849,793	484,351	441,148	848,340	441,000	383,844	847,504	448,000	380,208	824,729	487,000	441,335	835,588	481,000	335,439
Huntingdon - -	325,984	293,000	108,401	401,683	315,854	163,107	405,494	314,000	174,677	363,490	319,000	168,890	392,190	305,000	148,539	387,434	301,000	151,462
Kent - - -	1,690,025	1,015,000	1,622,458	2,907,605	1,406,224	1,442,543	2,922,880	1,398,000	1,457,986	2,931,363	1,358,000	1,404,755	3,034,413	1,424,000	1,469,301	3,063,680	1,405,000	1,438,499
Lancaster - - -	3,138,857	1,546,000	2,283,832	7,756,228	1,638,588	9,053,319	7,631,518	1,648,000	7,476,594	7,774,625	1,674,000	7,984,269	8,243,276	1,599,000	10,154,925	8,422,763	1,524,000	10,132,787
Leicester - - -	952,330	853,000	319,608	1,376,384	912,553	624,288	1,374,891	905,000	434,237	1,378,795	920,000	431,283	1,297,141	902,000	541,439	1,298,753	888,000	525,800
Lincoln - - -	2,091,755	1,970,000	374,381	2,868,338	2,385,229	1,067,829	2,876,095	2,357,000	868,942	2,893,409	2,396,000	857,624	2,865,881	2,353,000	873,675	2,865,942	2,328,000	806,866
Middlesex - - -	5,666,250	541,000	14,687,052	11,345,849	404,674	20,000,309	11,573,771	891,000	20,373,175	11,825,054	397,000	19,771,072	12,142,474	404,000	19,550,852	12,393,387	398,000	20,895,635
Monmouth - - -	303,074	244,000	111,451	591,161	305,252	230,028	572,059	292,000	203,965	591,473	297,000	160,864	640,042	280,000	208,877	657,262	276,000	201,805
Norfolk - - -	1,511,884	1,164,000	522,967	2,327,370	1,712,617	1,358,006	2,328,609	1,667,000	1,086,716	2,339,348	1,684,000	1,072,058	2,388,429	1,743,000	1,023,285	2,411,346	1,718,000	981,167
Northampton - -	947,782	894,000	184,835	1,252,100	983,536	589,008	1,255,607	589,000	591,350	1,255,852	996,000	583,286	1,278,058	993,000	635,415	1,275,985	977,000	632,268
Northumberland -	1,368,794	1,056,000	441,521	1,542,433	796,426	739,151	1,547,031	841,000	662,172	1,542,949	856,000	643,084	1,505,160	892,000	713,462	1,501,934	889,000	675,127
Nottingham - - -	746,867	639,000	314,159	1,142,367	717,202	655,026	1,144,976	712,000	560,765	1,149,912	724,000	539,903	1,164,171	733,000	604,325	1,166,831	722,000	598,725
Oxford - - -	791,082	623,000	300,480	1,025,420	608,039	589,341	946,327	606,000	346,970	1,016,519	616,000	376,364	1,028,357	632,000	450,178	999,687	623,000	386,548
Rutland - - -	138,214	130,000	30,927	156,987	134,832	60,128	157,467	132,000	59,887	157,332	134,000	58,465	159,898	132,000	60,219	160,186	131,000	60,926
Salop - - -	1,084,975	870,000	279,182	1,475,339	1,077,196	507,792	1,445,004	1,067,000	516,083	1,443,246	1,075,000	501,786	1,436,468	1,036,000	474,895	1,491,463	1,020,000	452,792
Somerset - - -	2,297,142	1,575,000	1,233,293	2,991,746	1,765,433	1,918,442	2,979,013	1,797,000	1,563,811	2,975,455	1,755,000	1,574,401	2,936,938	1,786,000	1,554,998	2,939,654	1,761,000	1,530,194
Southampton - -	1,236,563	747,000	918,872	1,661,447	897,918	1,021,184	1,667,657	789,000	812,523	1,676,911	796,000	768,476	1,734,098	929,000	893,119	1,749,078	917,000	882,090
Stafford - - -	1,198,475	912,000	517,287	2,441,553	1,122,509	1,143,356	2,327,750	1,112,000	940,470	2,405,561	1,130,000	829,277	2,555,931	1,100,000	1,083,074	2,620,115	1,085,000	1,197,332
Suffolk - - -	1,148,115	873,000	444,074	1,717,825	1,210,973	813,987	1,703,745	1,156,000	536,458	1,703,047	1,175,000	513,798	1,762,896	1,275,000	673,450	1,762,862	1,261,000	638,628
Surrey - - -	1,576,217	462,000	1,583,080	2,939,067	465,023	2,979,526	2,956,427	467,000	2,268,222	2,970,018	444,000	2,222,392	3,355,053	451,000	2,420,957	3,451,313	444,000	2,278,220
Sussex - - -	920,215	678,000	366,465	1,676,999	927,231	893,908	1,679,155	861,000	802,096	1,680,243	875,000	779,978	1,684,623	865,000	772,125	1,689,628	853,000	748,761
Warwick - - -	1,269,880	886,000	665,998	2,364,489	933,519	1,661,059	2,378,323	912,000	1,635,057	2,368,749	928,000	1,431,435	2,421,807	914,000	1,628,899	2,420,570	901,000	1,646,904
Westmoreland - -	299,327	275,000	51,892	334,501	273,076	91,542	337,109	271,000	93,315	339,851	275,000	93,315	330,728	266,000	99,708	331,050	262,000	91,575
Wilts - - -	1,206,338	1,019,000	380,482	1,424,558	1,090,730	533,350	1,428,123	1,029,000	468,657	1,427,640	1,046,000	460,191	1,425,663	1,113,000	500,494	1,437,077	1,097,000	478,042
Worcester - - -	819,059	645,000	274,458	1,332,537	756,407	737,069	1,337,269	721,000	579,511	1,340,393	732,000	571,531	1,388,213	781,000	647,206	1,390,139	770,000	622,515
York - - -	4,760,986	3,764,000	1,717,154	7,495,567	4,018,279	4,581,803	7,507,342	4,013,000	3,804,042	7,537,771	4,082,000	3,681,486	7,568,135	3,986,000	4,644,525	7,600,739	3,937,000	4,252,184
TOTAL ENGLAND -	51,171,658	34,328,000	33,980,042	82,337,020	39,127,462	62,277,422	82,221,874	38,053,000	56,014,823	83,019,010	38,680,000	54,941,457	85,198,531	39,222,000	60,185,341	86,110,817	38,651,000	60,067,280

RETURN RELATING TO INCOME AND PROPERTY TAX.

FIRST PERIOD:—YEAR 1814-15, AND YEARS 1842-3 TO 1852-3—continued.

GROSS AMOUNT OF PROPERTY AND PROFITS ASSESSED TO PROPERTY AND INCOME TAX IN THE YEARS																		COUNTIES.
1847-8.			1848-9.			1849-50.			1850-1.			1851-2.			1852-3.			
Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	WALES:
156,601	134,000	10,680	173,041	143,480	17,109	173,041	143,380	18,427	173,040	143,479	16,821	181,760	144,003	23,245	182,289	144,081	21,500	Anglesea.
222,449	149,000	43,937	231,569	157,288	44,849	231,570	157,289	44,823	229,376	157,289	42,890	225,102	157,211	46,301	225,101	157,211	45,995	Brecon.
183,518	154,000	42,156	216,736	173,151	41,894	216,735	173,150	39,582	216,855	173,205	39,106	213,014	165,264	36,351	213,089	165,264	34,832	Cardigan.
378,743	311,000	78,661	381,733	312,721	87,724	382,129	312,722	93,069	385,660	312,722	93,019	392,953	314,718	89,277	394,303	314,718	86,880	Carmarthen.
273,329	161,000	36,086	288,279	166,473	47,972	288,277	166,571	46,821	288,893	166,473	45,472	312,322	169,751	47,903	313,121	169,751	46,395	Carnarvon.
388,160	286,000	63,243	431,505	291,124	67,701	431,505	291,123	60,021	431,504	291,123	58,985	440,540	282,846	57,838	440,540	282,846	53,405	Denbigh.
278,291	174,000	47,969	389,710	199,029	47,818	388,262	198,429	50,010	399,261	198,429	57,771	284,163	184,745	64,536	288,004	184,745	71,514	Flint.
775,732	276,000	284,251	832,070	317,669	273,817	837,468	316,378	241,787	850,440	316,378	243,081	872,747	317,462	237,178	828,819	317,462	239,379	Glamorgan.
157,979	117,000	21,009	169,520	120,587	26,838	169,546	120,512	22,348	168,236	120,292	19,517	163,856	115,759	22,178	163,273	115,340	20,552	Merioneth.
348,925	281,000	53,869	337,528	261,206	42,269	338,557	261,202	38,579	340,192	261,199	41,831	340,396	260,492	45,973	340,128	260,342	49,727	Montgomery.
363,095	264,000	83,142	357,635	261,694	77,448	358,849	261,694	67,342	358,849	261,694	58,553	365,649	260,848	61,935	365,649	260,848	63,599	Pembroke.
126,896	116,000	8,592	145,904	134,488	12,714	145,939	134,470	12,276	146,072	134,475	12,080	141,495	125,546	11,679	141,792	125,823	11,789	Radnor.
3,653,718	2,423,000	773,595	3,955,230	2,538,910	788,153	3,961,878	2,536,920	735,085	3,988,378	2,536,758	729,126	3,933,997	2,498,645	744,394	3,896,108	2,498,431	745,567	TOTAL WALES.
87,518,753	38,663,000	59,294,495	90,583,242	39,991,003	55,913,743	90,256,081	39,979,530	54,242,481	90,821,591	39,936,646	54,858,122	90,945,854	38,696,024	57,706,922	92,276,857	38,658,782	58,817,733	TOTAL ENGLAND.
91,172,471	41,086,000	60,068,090	94,538,472	42,529,913	56,701,896	94,217,959	42,516,450	54,977,566	94,809,969	42,473,404	55,587,248	94,879,851	41,194,669	58,451,316	96,172,965	41,157,213	59,563,300	TOTAL ENGLAND and WALES.
																		SCOTLAND:
614,403	433,280	389,982	621,821	433,412	370,573	630,038	439,706	363,412	655,435	441,553	364,218	669,213	444,866	378,523	670,669	445,316	426,525	Aberdeen.
273,866	202,184	37,820	283,077	238,759	41,036	283,128	238,905	41,310	286,899	238,794	38,679	283,420	232,507	41,491	284,773	230,686	39,102	Argyll.
605,211	379,968	122,828	608,703	386,863	124,387	628,128	398,326	133,470	613,056	392,157	137,499	604,374	391,119	130,052	600,213	392,000	132,782	Ayr.
126,625	112,717	37,802	130,031	113,600	36,586	130,384	113,930	36,114	130,392	113,941	36,323	130,935	114,472	37,627	131,055	114,589	38,056	Banff.
269,080	244,684	37,542	268,337	245,032	34,600	268,857	245,592	34,428	269,874	245,752	33,097	269,370	245,945	34,160	272,978	248,090	34,644	Berwick.
37,369	23,444	11,743	40,568	26,494	11,102	40,527	26,274	13,318	41,726	26,874	12,915	42,295	26,640	13,608	42,325	26,596	13,892	Bute.
65,703	55,878	14,840	71,441	59,005	16,001	71,128	59,234	15,400	71,093	58,771	14,672	73,565	60,530	13,453	71,812	60,732	13,331	Caithness.
56,017	27,715	33,692	59,205	29,155	26,796	55,365	27,907	30,499	54,546	27,151	29,604	56,461	25,290	29,072	55,953	26,780	26,780	Clackmannan.
7,466	6,476	3,181	7,532	6,499	7,162	6,357	6,357	3,190	7,091	6,310	3,260	7,819	6,783	2,448	7,830	6,741	2,329	Cromarty.
150,452	69,981	41,419	150,122	69,736	38,457	149,472	69,453	35,371	150,367	69,415	52,990	156,537	69,096	70,385	156,277	68,669	90,516	Dumbarton.
306,340	265,264	62,247	309,469	266,384	71,990	309,561	266,412	71,993	307,642	264,586	71,127	324,343	275,372	77,729	323,906	275,350	79,853	Dumfries.
1,190,348	204,288	1,428,114	1,367,205	215,440	1,385,531	1,328,000	206,032	1,354,320	1,291,897	207,872	1,402,560	1,292,617	196,816	1,400,217	1,280,154	190,096	1,408,285	Edinburgh.
117,879	99,353	33,076	119,891	99,615	35,637	120,286	99,854	35,303	120,759	99,894	35,168	121,823	99,885	38,283	122,326	100,000	37,523	Edin or Moray.
573,213	434,335	154,707	597,773	391,596	126,485	602,196	390,590	126,012	583,608	379,214	130,313	589,745	368,798	134,956	586,430	370,663	136,141	Fife.
605,285	283,296	537,931	627,344	280,027	544,301	645,394	281,472	520,377	631,838	278,544	536,997	644,978	277,006	527,022	640,093	277,588	500,867	Forfar.
256,420	207,412	57,028	258,243	208,727	54,217	260,348	209,802	54,702	262,064	210,257	55,257	264,842	211,303	55,091	265,954	212,800	59,817	Haddington.
193,182	156,244	38,303	196,815	157,054	35,320	197,008	157,184	49,512	200,359	160,090	47,802	203,128	159,545	40,122	203,343	158,654	41,222	Inverness.
142,151	108,739	16,005	148,220	109,603	15,628	145,374	108,259	34,725	143,385	110,755	15,628	144,620	111,235	14,394	143,660	111,619	15,628	Kincardine.
40,624	37,068	4,298	48,791	44,307	3,243	48,831	43,546	4,198	46,951	43,328	5,667	50,029	41,407	4,838	49,909	41,513	2,929	Kinross.
192,080	157,580	27,651	191,874	158,168	23,845	194,340	161,800	22,783	193,334	162,280	22,371	192,944	161,840	21,240	193,765	160,400	23,	

RETURN of the Amount of PROPERTY Assessed to INCOME and PROPERTY TAX under Schedules A, B, and D, in each COUNTY in *England*

SECOND PERIOD:—YEARS 1853-4 to 1864-5.

COUNTIES.	GROSS AMOUNT OF PROPERTY AND PROFITS ASSESSED TO PROPERTY AND INCOME TAX IN THE YEARS																	
	1853-4.			1854-5.			1855-6.			1856-7.			1857 8.			1858-9.		
	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.
ENGLAND:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bedford - - -	555,281	380,677	275,950	559,388	384,433	284,032	550,394	384,036	243,458	562,306	386,933	244,254	615,453	415,669	249,057	616,211	415,669	258,820
Berks - - -	976,732	593,599	498,391	972,524	582,885	477,619	986,874	587,046	469,628	976,944	587,646	470,911	1,011,214	611,550	483,815	1,020,339	611,555	493,205
Bucks - - -	882,402	643,754	351,911	884,845	635,732	333,726	889,505	639,568	307,047	895,689	642,156	297,494	910,144	654,960	312,202	912,340	656,532	314,733
Cambridge - - -	1,215,178	852,675	543,706	1,193,484	835,875	542,311	1,184,159	835,635	539,309	1,182,621	835,135	538,732	1,229,432	872,942	553,590	1,225,957	873,214	570,079
Chester - - -	2,282,265	997,465	1,278,625	2,408,610	997,591	1,182,675	2,445,814	1,004,046	1,178,955	2,456,180	1,008,931	1,193,019	2,612,861	1,030,818	1,207,823	2,632,804	1,034,051	1,183,820
Cornwall - - -	1,260,474	726,098	549,937	1,273,408	727,354	522,673	1,290,088	730,074	531,112	1,291,439	730,240	527,268	1,408,729	719,541	566,416	1,421,756	720,683	581,207
Cumberland - - -	1,022,866	643,069	284,954	1,046,755	645,481	303,707	1,063,598	647,881	320,185	1,083,369	648,652	321,790	1,197,851	676,738	332,529	1,213,657	678,717	318,912
Derby - - -	2,065,438	804,048	733,836	2,098,077	805,310	746,391	2,159,150	807,331	593,809	2,213,677	810,051	583,169	2,396,479	832,084	621,187	2,467,412	832,072	616,673
Devon - - -	2,668,014	1,555,211	1,103,408	2,664,238	1,544,844	1,014,293	2,671,355	1,541,469	978,723	2,685,442	1,540,808	983,285	2,793,061	1,576,435	1,030,766	2,801,587	1,578,162	1,050,153
Dorset - - -	1,040,767	694,137	375,620	1,042,778	694,892	389,521	1,045,440	693,826	323,683	1,046,459	694,123	321,844	986,159	718,608	347,410	987,970	718,612	353,737
Durham - - -	1,784,421	583,876	958,480	1,823,122	584,118	999,406	1,877,611	583,870	1,028,655	1,933,060	584,078	1,090,971	2,252,284	565,152	1,190,340	2,313,044	567,776	1,090,232
Essex - - -	1,973,206	1,367,909	761,934	1,734,676	1,289,678	629,557	1,740,950	1,290,560	598,194	2,013,650	1,370,437	693,742	2,174,923	1,421,651	720,550	2,176,951	1,425,085	735,341
Gloucester - - -	2,221,610	1,135,257	1,163,769	2,242,805	1,137,952	1,112,506	2,239,085	1,138,803	1,070,275	2,222,816	1,136,554	1,070,677	2,256,429	1,162,837	1,071,948	2,264,730	1,165,204	1,068,511
Hereford - - -	800,109	648,747	169,398	800,400	648,908	161,094	800,753	648,828	150,587	800,674	649,116	141,233	835,750	679,076	152,869	871,753	679,734	161,389
Hertford - - -	878,122	518,964	496,096	878,825	518,022	432,718	883,460	519,857	436,963	883,410	519,236	444,430	925,054	540,024	451,859	928,170	539,611	460,368
Huntingdon - - -	401,853	294,105	151,043	402,635	294,466	144,193	402,760	294,591	144,193	400,955	293,015	145,340	425,964	319,685	144,269	426,270	319,685	152,791
Kent - - -	3,241,579	1,418,318	1,926,543	3,256,352	1,413,983	1,794,847	3,291,184	1,414,678	1,654,805	3,308,851	1,416,694	1,679,332	3,439,128	1,471,885	1,695,433	3,458,979	1,474,228	1,657,980
Lancaster - - -	9,759,819	1,611,372	12,552,655	9,998,169	1,616,161	12,569,051	10,309,836	1,615,308	12,239,720	10,530,944	1,617,577	12,765,100	11,104,904	1,604,200	13,628,693	11,364,927	1,604,730	13,272,763
Leicester - - -	1,314,125	894,493	545,162	1,320,271	896,418	536,087	1,325,245	896,815	523,688	1,329,055	896,805	525,717	1,388,502	915,087	563,167	1,393,915	923,739	537,612
Lincoln - - -	3,072,827	2,491,743	902,432	3,076,455	2,482,967	851,575	3,106,747	2,512,052	821,148	3,111,089	2,517,293	852,043	3,171,337	2,617,394	912,304	3,189,218	2,626,825	924,609
Middlesex - - -	15,117,542	340,370	25,705,144	15,842,403	406,135	25,154,819	15,845,601	330,062	24,525,015	16,395,494	329,451	24,549,227	17,223,659	339,249	25,897,437	17,466,404	345,595	26,134,058
Monmouth - - -	777,707	305,755	338,500	790,980	307,865	338,065	795,470	307,702	352,451	804,878	302,054	370,646	887,379	325,769	366,714	894,783	326,189	380,417
Norfolk - - -	2,465,750	1,745,814	1,004,966	2,473,644	1,747,013	961,649	2,483,931	1,751,485	936,570	2,488,747	1,752,441	920,577	2,618,946	1,832,599	1,023,579	2,630,743	1,835,980	1,056,508
Northampton - - -	1,291,720	972,773	617,040	1,286,843	973,124	597,121	1,291,443	975,756	578,048	1,293,954	976,578	569,624	1,343,688	1,012,509	569,608	1,348,012	1,013,307	577,736
Northumberland - - -	2,044,244	847,554	983,818	2,071,933	844,947	1,025,394	2,083,460	848,857	1,039,848	2,109,879	857,119	1,094,954	2,343,925	886,825	1,136,749	2,352,520	885,720	1,037,398
Nottingham - - -	1,261,647	740,984	902,346	1,268,488	744,474	858,052	1,289,716	746,088	869,980	1,305,752	746,248	880,493	1,379,899	762,071	849,948	1,375,695	762,178	828,133
Oxford - - -	990,083	640,377	493,287	1,009,610	632,393	454,406	1,007,026	622,056	413,163	999,013	622,420	406,892	1,043,366	652,250	403,876	1,030,597	651,983	435,971
Rutland - - -	162,697	133,040	50,326	162,697	133,040	47,164	162,697	133,040	36,088	162,697	133,040	36,287	166,016	137,687	37,358	166,406	137,727	38,781
Salop - - -	1,509,553	1,029,717	536,340	1,515,882	1,028,944	544,473	1,520,386	1,029,362	516,423	1,531,351	1,029,690	536,131	1,682,776	1,086,198	566,904	1,674,390	1,077,671	533,581
Somerset - - -	2,971,758	1,671,879	1,798,777	2,975,571	1,672,408	1,748,556	2,999,856	1,673,385	1,779,117	3,004,397	1,679,180	1,793,961	3,129,455	1,736,838	1,884,378	3,149,227	1,745,357	1,872,546
Southampton - - -	1,834,408	902,419	1,047,891	1,849,129	892,520	933,883	1,862,088	895,859	955,007	1,883,129	897,752	905,283	1,994,232	947,002	946,735	2,016,376	950,877	1,007,394
Stafford - - -	3,107,787	1,048,521	1,790,314	3,148,563	1,048,637	1,880,347	3,198,415	1,047,647	1,777,440	3,218,950	1,057,157	1,828,501	3,532,697	1,094,918	1,937,896	3,556,997	1,095,625	1,989,137
Suffolk - - -	1,822,689	1,219,305	665,727	1,833,282	1,224,895	605,233	1,837,322	1,225,246	581,043	1,839,443	1,225,147	591,597	1,891,617	1,263,592	641,021	1,893,054	1,263,770	680,270
Surrey - - -	4,370,757	472,611	3,055,673	4,526,260	471,714	3,012,390	4,654,311	471,548	2,785,816	4,785,244	471,679	2,771,325	5,183,440	494,911	2,844,274	5,163,134	495,132	2,869,122
Sussex - - -	1,882,373	883,793	948,329	1,906,261	884,123	945,021	1,919,113	884,185	903,872	1,926,956	883,495	888,031	2,011,379	916,365	923,263	2,029,180	917,437	938,770
Warwick - - -	2,487,653	886,509	2,238,827	2,531,333	880,901	2,334,798	2,550,775	877,213	2,347,004	2,585,514	877,442	2,291,764	2,736,802	930,475	2,370,492	2,741,402	931,132	2,454,608
Westmoreland - - -	342,474	253,986	123,573	345,242	254,623	120,525	345,701	254,605	120,004	345,894	254,575	126,158	361,896	265,034	127,429	362,255	265,115	125,785
Wilts - - -	1,436,685	1,053,721	515,347	1,441,126	1,053,030	525,081	1,443,563	1,054,685	512,107	1,443,834	1,054,942	490,029	1,521,214	1,093,036	516,747	1,523,170	1,093,855	523,844
Worcester - - -	1,434,193	745,514	868,790	1,442,071	746,534	833,340	1,520,320	747,124	809,297	1,532,334	747,662	745,904	1,611,747	765,380	826,696	1,637,061	766,086	830,556
York - - -	8,290,182	3,954,540	5,766,323	8,400,801	3,946,191	5,572,357	8,512,740	3,959,309	5,473,340	8,592,120	3,964,558	5,663,157	9,386,048	4,115,309	6,137,881	9,463,905	4,116,001	6,064,248
TOTAL ENGLAND -	95,018,990	38,704,699	75,075,188	96,499,936	38,630,671	73,520,656	97,596,942	38,631,688	71,465,770	99,178,210	38,748,110	72,350,892	105,185,839	40,064,353	76,245,212	106,163,301	40,122,621	76,190,798

and Wales, in the Year 1814, and in each County in *England, Wales, and Scotland*, in each of the Years from 1842-3 to 1864-5.

SECOND PERIOD:—YEARS 1853-4 to 1864-5.

GROSS AMOUNT OF PROPERTY AND PROFITS ASSESSED TO PROPERTY AND INCOME TAX IN THE YEARS

1859-60.			1860-1.			1861-2.			1862-3.			1863-4.			1864-5.			COUNTIES.
Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	ENGLAND:
619,836	415,669	268,297	623,145	415,669	272,503	646,890	432,314	276,556	650,313	432,314	291,384	655,936	434,398	306,211	698,449	442,141	326,604	Bedford.
1,021,344	612,071	502,889	1,024,215	613,014	503,954	1,068,470	630,362	513,990	1,070,652	628,542	516,064	1,069,961	629,419	558,775	1,124,723	667,244	593,525	Berks.
917,738	655,406	328,410	919,266	655,710	331,358	999,618	691,307	326,531	1,000,449	690,386	328,367	992,972	691,035	327,484	1,052,561	720,200	341,829	Bucks.
1,234,645	873,774	534,762	1,242,720	874,730	530,156	1,292,769	936,760	507,802	1,300,991	938,658	501,556	1,309,994	938,258	510,685	1,352,474	978,998	544,639	Cambridge.
2,673,756	1,043,251	1,268,170	2,583,139	1,044,305	1,268,880	2,667,213	1,070,188	1,483,964	2,638,116	1,071,121	1,491,105	2,654,012	1,072,427	1,454,910	2,691,868	1,112,561	1,461,663	Chester.
1,417,048	720,683	587,072	1,453,836	720,266	542,504	1,551,039	746,427	563,877	1,576,406	748,951	598,194	1,591,864	749,961	573,250	1,590,790	774,652	594,024	Cornwall.
1,216,185	683,922	316,779	1,263,963	690,126	302,759	1,247,141	693,017	329,512	1,250,296	694,005	333,744	1,272,768	695,140	371,428	1,408,685	716,476	397,592	Cumberland.
2,546,718	842,052	733,930	2,637,779	842,594	732,903	2,839,257	857,269	688,978	2,882,875	859,511	640,376	2,853,441	861,525	676,670	3,136,509	903,160	743,489	Derby.
2,820,210	1,580,909	1,060,477	2,839,035	1,582,414	1,066,481	3,010,554	1,670,758	1,108,771	3,036,209	1,676,250	1,126,820	3,039,286	1,679,441	1,172,655	3,241,707	1,780,976	1,253,391	Devon.
992,760	705,533	361,109	995,429	703,402	355,490	1,033,214	721,744	377,136	1,035,482	722,560	372,917	1,038,096	722,654	379,272	1,109,106	744,047	393,340	Dorset.
2,339,717	577,834	1,034,734	2,436,768	578,167	1,128,961	2,677,879	606,827	1,213,387	2,675,648	607,523	1,248,275	2,755,126	607,682	1,434,278	2,766,812	631,632	1,618,684	Durham.
2,193,154	1,440,713	767,221	2,200,345	1,441,871	768,178	2,381,013	1,506,715	799,836	2,391,237	1,510,950	797,391	2,398,896	1,507,946	849,428	2,565,698	1,597,135	942,510	Essex.
2,288,217	1,170,948	1,070,886	2,293,300	1,170,948	1,082,716	2,392,028	1,213,178	1,121,879	2,405,754	1,213,603	1,127,436	2,420,934	1,214,213	1,139,290	2,559,388	1,290,056	1,218,875	Gloucester.
875,041	678,635	152,099	882,084	678,955	156,248	910,638	697,440	165,477	912,885	697,736	164,822	913,687	698,734	166,907	963,298	750,812	186,985	Hereford.
930,516	552,091	434,504	933,019	551,108	443,982	1,002,167	584,984	455,988	1,007,578	584,989	471,925	1,012,116	585,062	502,891	1,121,667	596,131	553,144	Hertford.
427,083	326,692	152,914	427,083	326,692	148,068	438,654	337,968	155,820	438,654	337,968	150,427	439,620	337,968	150,449	460,603	354,537	160,095	Huntington.
3,493,159	1,476,007	1,663,345	3,539,265	1,475,722	1,713,215	3,765,527	1,514,190	1,784,324	3,816,021	1,510,869	1,924,866	3,853,904	1,512,990	2,110,407	4,279,602	1,633,255	2,453,543	Kent.
11,453,851	1,604,586	14,630,666	11,538,180	1,606,634	14,786,715	12,211,497	1,661,842	15,930,167	12,368,484	1,665,218	16,374,747	12,410,286	1,666,389	17,590,567	13,273,056	1,713,828	18,678,301	Lancaster.
1,394,988	933,133	547,549	1,406,040	937,711	547,411	1,478,862	982,345	523,272	1,486,694	983,829	523,432	1,493,988	984,218	602,832	1,548,587	998,650	665,940	Leicester.
3,220,565	2,647,022	938,607	3,230,450	2,675,683	924,769	3,354,226	2,706,816	971,522	3,360,740	2,710,364	986,125	3,365,056	2,712,108	1,011,928	3,508,050	2,820,542	1,068,740	Lincoln.
17,682,265	344,151	27,800,438	18,582,063	345,259	27,152,265	19,555,784	390,283	28,129,033	20,297,451	376,861	30,536,440	21,009,412	372,942	35,060,692	22,951,181	388,574	30,337,511	Middlesex.
893,921	331,672	401,674	880,784	331,672	395,662	890,349	356,609	376,117	883,540	356,339	355,228	891,618	356,964	347,707	943,273	334,379	370,198	Monmouth.
2,643,086	1,831,978	1,002,897	2,644,718	1,834,575	981,017	2,696,144	1,894,755	948,492	2,703,919	1,894,770	917,412	2,714,877	1,896,536	963,316	2,770,373	1,939,626	1,002,509	Norfolk.
1,345,463	1,018,045	591,199	1,358,751	1,018,610	591,351	1,453,271	1,081,501	611,430	1,464,052	1,083,220	635,028	1,471,999	1,085,701	654,225	1,559,294	1,123,304	681,343	Northampton.
2,376,429	906,526	1,024,329	1,977,280	935,568	1,048,527	2,118,178	959,549	1,136,644	2,032,281	966,282	1,161,943	2,049,222	971,977	1,127,174	2,052,262	977,244	1,335,390	Northumberland.
1,425,936	778,217	889,224	1,442,576	779,196	883,472	1,488,244	817,684	874,498	1,518,078	823,977	875,849	1,546,274	827,260	945,006	1,622,068	874,411	1,004,615	Nottingham.
1,041,268	653,277	457,068	1,037,264	653,863	457,126	1,103,523	721,953	451,728	1,104,803	721,729	451,997	1,107,448	721,894	474,028	1,165,119	719,788	512,975	Oxford.
168,088	141,672	38,706	168,120	141,704	38,800	181,456	154,942	52,189	182,984	156,419	48,261	183,119	156,419	47,151	188,045	158,375	48,151	Rutland.
1,650,281	1,087,907	544,686	1,644,511	1,087,139	551,796	1,667,777	1,098,028	581,755	1,655,502	1,097,452	564,938	1,620,513	1,099,944	638,072	1,690,483	1,142,361	664,771	Salop.
3,184,282	1,755,144	1,894,529	3,206,634	1,765,585	1,907,803	3,315,694	1,826,994	1,960,479	3,322,429	1,828,699	1,964,483	3,335,137	1,831,490	2,037,407	3,439,584	1,852,522	2,222,839	Somersct.
2,033,444	972,745	1,086,356	2,049,363	943,126	1,085,056	2,225,543	1,002,202	1,152,193	2,258,928	1,002,954	1,204,483	2,290,888	1,005,303	1,271,001	2,404,670	1,028,120	1,393,484	Southampton.
3,601,479	1,086,628	2,288,302	3,574,264	1,059,587	2,255,102	3,568,949	1,097,235	2,258,007	3,559,437	1,098,166	2,353,558	3,586,806	1,100,720	2,649,798	3,975,806	1,165,802	3,093,492	Stafford.
1,899,129	1,264,730	670,093	1,963,735	1,264,920	651,863	1,937,215	1,319,061	682,256	1,939,051	1,319,707	664,274	1,939,390	1,319,747	672,202	2,025,132	1,371,335	704,938	Suffolk.
5,280,841	489,711	2,959,874	5,443,097	490,800	2,960,203	5,800,797	525,892	3,085,314	5,892,241	526,352	3,158,513	6,220,024	525,013	3,415,913	6,688,388	560,486	3,772,355	Surrey.
2,041,344	918,443	977,360	2,063,021	920,531	968,355	2,199,276	978,475	1,094,377	2,221,895	979,694	1,077,693	2,256,700	981,607	1,102,891	2,384,195	1,002,277	1,181,379	Sussex.
2,790,604	934,509	2,622,547	2,806,517	935,023	2,605,567	2,923,619	964,564	2,681,802	2,944,844	967,948	2,704,909	2,958,737	967,374	2,706,731	3,095,807	986,151	2,942,489	Warwick.
363,782	266,350	133,180	357,663	265,527	136,103	383,997	288,016	152,750	385,446	288,186	137,967	388,182	288,492	154,006	414,758	303,240	163,407	Westmoreland.
1,520,586	1,097,808	516,848	1,524,320	1,099,951	513,121	1,567,734	1,152,456	532,239	1,567,310	1,152,570	536,651	1,584,651	1,147,626	547,197	1,628,050	1,161,656	568,620	Wilt.
1,667,905	767,358	848,965	1,704,624	768,393	806,791	1,798,366	801,186	844,050	1,608,086	801,799	866,968	1,618,383	802,106	935,952	1,756,843	854,394	1,023,590	Worcester.
9,620,962	4,127,601	6,475,207	10,280,892	4,098,590	6,651,736	11,037,011	4,334,358	7,015,031	11,194,012	4,260,145	7,253,410	11,258,330	4,275,922	7,909,525	12,355,984	4,431,864	9,055,854	York.
107,308,226	40,315,403	80,637,902	109,179,258	40,325,430	80,249,027	114,881,583	42,028,194	83,924,173	116,041,773	41,988,685	87,507,430	117,573,653	42,036,605	95,550,311	125,564,948	43,602,942	105,276,823	TOTAL ENGLAND.

RETURN RELATING TO INCOME AND PROPERTY TAX.

SECOND PERIOD:—YEARS 1853-4 TO 1864-5—continued.

COUNTIES.	GROSS AMOUNT OF PROPERTY AND PROFITS ASSESSED TO PROPERTY AND INCOME TAX IN THE YEARS																	
	1853-4.			1854-5.			1855-6.			1856-7.			1857-8.			1858-9.		
	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.
WALES:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Anglesea - - -	192,296	149,299	26,100	192,452	149,456	26,366	192,452	149,456	26,362	192,683	149,455	33,437	206,683	150,667	27,990	206,683	150,667	28,140
Brecon - - -	255,298	135,834	76,240	263,766	135,834	57,948	249,137	135,830	50,305	249,137	135,830	52,885	261,030	159,869	74,840	261,030	159,869	62,537
Cardigan - - -	211,227	164,977	34,355	211,422	149,831	47,840	214,181	149,830	46,866	214,181	149,830	49,700	226,975	170,822	49,820	225,838	170,389	51,123
Carmarthen - -	408,239	317,480	106,963	408,719	317,510	104,622	410,666	318,339	121,706	414,895	318,433	123,667	433,691	335,557	126,728	438,819	335,557	118,456
Carnarvon - - -	334,784	176,370	68,464	334,783	176,370	67,752	335,477	176,370	68,789	339,743	177,187	69,401	379,423	175,235	73,606	379,623	175,235	72,877
Denbigh - - -	513,380	288,369	101,880	513,380	288,369	80,062	513,379	288,369	79,229	513,379	288,369	81,632	529,622	293,654	79,401	529,622	293,654	81,235
Flint - - -	291,239	186,648	100,550	297,414	187,015	105,480	303,150	187,329	104,433	311,087	186,264	111,973	326,363	204,385	109,512	337,698	204,385	114,626
Glamorgan - - -	1,037,234	267,399	424,175	1,104,048	267,597	403,427	1,114,292	267,463	423,744	1,182,107	267,571	449,799	1,357,399	279,503	517,689	1,306,463	279,633	517,300
Merioneth - - -	163,363	116,697	31,465	164,163	116,664	35,037	163,755	116,581	36,236	163,027	116,580	36,940	185,612	119,558	35,879	186,217	119,570	35,899
Montgomery - -	338,194	260,289	73,620	336,940	260,324	66,912	336,660	260,280	61,160	336,180	260,047	61,082	346,997	268,459	68,047	347,231	268,681	66,623
Pembroke - - -	367,116	260,994	84,426	365,710	261,836	84,000	365,375	262,028	84,399	365,730	262,143	79,985	388,713	288,728	82,566	391,067	289,476	91,018
Radnor - - -	142,949	126,848	12,510	142,595	126,471	10,025	142,700	126,585	10,558	142,700	126,585	10,534	149,918	132,982	11,732	149,492	132,793	11,422
TOTAL WALES - -	4,255,319	2,451,204	1,140,748	4,335,392	2,437,277	1,089,471	4,341,233	2,438,460	1,113,787	4,424,858	2,438,294	1,161,035	4,792,426	2,579,419	1,257,810	4,759,783	2,579,909	1,251,253
TOTAL ENGLAND -	95,018,990	38,704,699	75,075,188	96,499,936	38,630,671	73,520,656	97,596,942	38,631,688	71,465,770	99,178,210	38,748,110	72,350,892	105,185,839	40,064,353	76,245,212	106,163,301	40,122,621	76,190,798
TOTAL ENGLAND and WALES - }	99,274,309	41,155,903	76,215,936	100,835,328	41,067,948	74,610,127	101,938,175	41,070,148	72,579,557	103,603,068	41,186,404	73,511,927	109,978,265	42,643,772	77,503,022	110,923,084	42,702,530	77,442,051
SCOTLAND:																		
Aberdeen - - -	715,272	469,233	528,409	739,157	474,233	491,660	768,682	483,082	485,292	793,498	491,435	537,387	926,277	533,722	536,517	930,167	499,547	547,394
Argyll - - -	296,001	232,860	63,345	299,113	232,937	56,583	303,719	235,766	60,362	305,463	238,644	65,018	311,418	242,949	71,756	313,659	244,656	74,363
Ayr - - -	717,537	418,718	203,270	761,106	420,690	199,571	770,028	428,815	202,124	783,417	428,940	214,325	905,220	467,093	207,953	912,177	467,093	214,154
Banff - - -	138,622	117,620	46,577	138,544	117,886	51,606	138,584	117,916	49,304	139,340	118,430	55,785	149,195	129,228	53,699	160,732	139,201	54,845
Berwick - - -	273,943	248,566	34,611	276,872	247,874	33,440	290,964	257,903	32,909	296,328	259,932	33,172	304,041	261,934	38,222	304,176	268,650	37,627
Bute - - -	45,574	26,622	17,425	46,352	24,902	16,389	47,231	25,151	16,594	50,360	26,910	19,383	56,363	29,501	17,812	56,370	29,501	16,519
Caithness - - -	80,341	61,300	24,747	86,753	62,539	23,748	86,879	62,943	24,159	88,197	62,404	30,506	102,393	71,729	31,805	102,586	71,779	30,602
Clackmannan - -	56,118	26,250	37,238	56,348	26,310	37,052	57,504	27,318	37,574	63,415	28,487	39,130	69,452	33,657	39,762	69,940	34,258	40,237
Cromarty - - -	8,604	7,143	2,751	8,668	7,429	2,881	8,788	7,512	2,500	8,907	7,645	2,374	9,084	7,666	2,521	10,243	7,722	2,403
Dumbarton - - -	165,242	69,021	117,135	178,587	69,848	110,530	175,248	69,370	102,094	175,314	68,884	100,560	191,711	73,072	120,359	194,853	72,752	121,442
Dumfries - - -	334,272	280,885	92,396	335,444	281,949	92,413	336,241	281,949	79,701	340,905	285,150	93,156	364,609	294,950	107,255	373,150	300,769	108,155
Edinburgh - - -	1,378,585	235,056	1,620,125	1,360,094	240,764	1,589,062	1,382,839	239,633	1,656,050	1,387,269	242,788	1,666,500	1,542,971	262,534	1,789,513	1,516,802	242,033	1,779,556
Elgin or Moray -	125,275	100,086	44,333	125,295	100,114	47,989	124,926	100,164	46,706	124,711	100,195	48,683	142,065	111,846	53,304	144,249	113,580	52,656
Fife - - -	633,753	400,190	198,727	644,041	408,108	199,740	671,673	433,888	185,856	680,486	439,813	188,053	705,879	446,732	219,874	687,089	428,889	209,376
Forfar - - -	668,798	287,729	637,080	671,847	295,664	677,177	673,632	296,244	656,650	699,294	304,255	651,130	740,706	329,847	750,701	728,594	342,122	574,195
Haddington - - -	266,291	213,037	59,985	266,871	213,737	63,377	267,827	214,092	64,790	268,879	215,059	67,475	269,239	216,126	70,273	269,067	215,569	72,050
Inverness - - -	238,294	183,525	57,325	239,894	183,664	55,322	241,989	184,172	52,072	245,904	185,084	56,044	232,630	173,400	55,805	245,660	176,594	62,703
Kincardine - - -	148,082	122,083	16,691	148,425	122,947	17,720	149,915	126,847	18,350	149,915	126,931	17,675	162,224	138,051	21,462	164,663	140,028	18,613
Kinross - - -	51,524	42,524	4,193	51,794	42,744	3,785	51,952	42,645	3,543	52,495	43,139	3,491	56,429	45,287	3,994	56,		

RETURN RELATING TO INCOME AND PROPERTY TAX.

9

SECOND PERIOD:—YEARS 1853-4 TO 1864-5—continued.

GROSS AMOUNT OF PROPERTY AND PROFITS ASSESSED TO PROPERTY AND INCOME TAX IN THE YEARS

1859-60.			1860-1.			1861-2.			1862-3.			1863-4.			1864-5.			COUNTIES.
Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	Schedule A.	Schedule B.	Schedule D.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
206,683	150,667	27,601	207,340	150,768	27,833	210,030	140,753	27,545	210,030	140,753	27,837	210,976	140,808	29,866	216,712	157,435	33,506	WALES:
261,350	160,089	59,664	261,619	160,089	59,527	278,953	176,311	59,125	276,601	176,586	55,689	272,745	176,481	56,674	276,248	179,335	65,420	
226,552	172,954	51,130	226,752	172,954	52,038	243,354	169,917	48,734	245,332	169,147	48,889	244,576	168,619	52,287	254,468	176,291	58,407	
439,656	333,681	117,723	448,382	333,788	117,228	465,694	349,157	110,625	465,819	349,706	111,466	468,961	349,207	122,688	477,577	346,979	132,642	
375,623	175,235	79,655	385,576	175,307	76,529	424,103	165,382	90,145	426,279	165,382	89,567	434,850	166,384	104,564	482,065	184,414	110,221	
532,129	326,915	87,002	533,641	327,517	86,449	552,717	298,322	95,776	557,608	298,199	101,133	560,489	298,117	110,728	583,328	323,388	118,774	
339,012	295,584	108,937	337,009	210,644	109,512	372,308	197,225	123,628	375,589	197,289	119,841	382,230	197,583	129,813	376,830	211,571	157,793	
1,302,877	272,249	542,657	1,383,442	272,249	544,662	1,541,306	291,985	508,560	1,564,343	292,041	527,749	1,680,117	292,457	593,262	1,900,418	313,165	698,419	
186,603	119,570	29,428	199,672	119,570	29,186	209,265	125,137	30,196	211,818	125,137	29,584	214,606	125,137	35,095	217,037	125,896	44,183	
350,862	287,168	67,669	355,449	287,188	66,310	368,727	302,555	75,166	370,743	301,965	72,151	377,338	301,965	74,774	381,364	308,176	79,182	
398,907	309,820	100,203	399,400	309,820	101,026	416,637	302,943	101,537	424,171	302,953	104,619	415,948	302,953	103,577	434,888	315,577	104,816	
149,969	135,628	11,696	149,989	135,628	11,999	159,529	140,267	13,400	158,328	139,858	14,041	157,386	139,980	19,070	175,616	158,684	18,133	
4,774,523	2,640,560	1,283,365	4,879,280	2,646,522	1,282,299	5,242,623	2,659,954	1,284,437	5,286,661	2,659,916	1,302,566	5,420,222	2,659,691	1,432,398	5,776,551	2,800,911	1,621,496	TOTAL WALES.
107,308,226	40,315,403	80,637,902	109,179,258	40,325,430	80,249,027	114,881,583	42,028,194	83,924,173	116,041,773	41,988,685	87,507,439	117,573,653	42,036,605	95,550,311	125,564,948	43,602,942	105,276,823	TOTAL ENGLAND.
112,082,740	42,955,963	81,921,267	114,058,538	42,971,952	81,531,326	120,124,206	44,688,148	85,208,610	121,328,434	44,647,701	88,809,996	122,993,875	44,696,296	96,982,709	131,341,499	46,403,853	106,898,319	TOTAL ENGLAND and WALES.
																		SCOTLAND:
951,364	505,866	548,197	988,534	502,142	552,534	1,008,979	542,173	568,867	1,012,516	540,955	597,743	1,063,207	537,060	564,817	1,110,324	570,020	588,847	Aberdeen.
320,989	248,464	76,526	331,603	251,367	76,275	347,823	263,160	80,095	351,024	263,199	77,682	357,255	266,912	84,507	377,346	279,030	93,271	Argyll.
883,144	471,302	244,443	887,594	471,462	252,601	907,300	499,722	266,825	911,990	500,000	287,444	922,168	500,436	267,685	1,061,928	511,704	277,488	Ayr.
160,920	139,315	53,020	169,276	137,265	52,764	199,001	143,510	58,405	204,580	148,909	56,399	205,326	148,872	55,167	215,340	153,660	54,371	Banff.
304,215	268,422	38,395	307,842	271,334	40,937	318,777	280,650	42,969	321,381	282,760	42,796	326,286	287,295	41,648	330,553	291,293	46,610	Berwick.
59,595	31,201	16,578	61,226	31,497	17,027	63,900	31,980	18,283	63,991	31,980	16,643	65,978	32,767	18,649	66,735	34,297	19,897	Bute.
107,561	76,006	27,854	107,837	76,034	26,974	118,846	80,212	26,635	117,978	79,883	27,363	119,488	80,925	28,154	119,960	81,552	31,268	Caitness.
68,763	33,665	41,078	69,714	34,105	33,966	76,707	34,918	39,933	77,442	34,918	42,503	79,158	35,299	40,744	80,370	35,108	47,339	Clackmannan.
10,287	7,880	2,397	10,111	7,715	2,346	10,619	8,156	2,399	10,611	8,038	2,410	10,752	8,149	2,413	10,631	8,050	2,864	Cromarty.
292,528	76,188	143,339	293,933	76,188	146,203	221,112	80,639	156,726	226,863	81,482	137,757	229,066	80,985	154,966	226,836	83,858	213,463	Dumbarton.
376,150	301,243	109,316	378,620	301,563	116,952	415,582	329,931	118,324	419,965	331,377	122,973	423,518	331,869	144,173	439,851	342,187	153,612	Dumfries.
1,564,564	262,476	1,795,710	1,599,491	264,623	1,792,472	1,705,261	277,558	1,975,073	1,736,334	276,481	2,020,154	1,722,319	272,060	2,028,763	1,866,286	276,173	2,305,462	Edinburgh.
144,266	113,660	48,873	149,177	115,955	48,506	152,906	114,349	51,569	156,186	116,192	52,019	159,781	118,064	52,641	166,154	109,100	56,569	Elgin or Moray.
683,152	432,125	208,657	693,736	437,181	208,138	735,232	465,157	210,789	734,768	468,558	206,522	730,190	457,195	237,454	749,931	455,281	201,383	Fife.
769,662	348,795	599,262	799,073	368,036	647,093	821,585	381,305	667,921	828,335	385,099	707,988	835,345	393,906	868,706	831,903	401,351	1,177,971	Forfar.
269,227	215,526	68,559	268,923	215,883	66,287	292,963	239,680	64,955	296,685	240,410	68,550	285,802	228,447	65,767	283,788	224,713	67,455	Haddington.
257,416	177,443	65,102	270,293	181,020	71,605	281,792	181,802	70,796	286,073	182,295	71,355	314,971	185,006	83,034	343,925	191,881	95,657	Inverness.
165,768	140,392	18,692	169,072	142,484	18,361	178,203	148,212	18,723	179,681	151,150	19,130	186,086	154,152	22,244	189,709	157,328	21,827	Kincardine.
57,315	46,142	4,414	57,873	46,617	4,460	59,284	47,841	4,249	59,481	47,963	4,360	62,929	50,949	5,302	65,460	44,256	5,820	Kirkcaldy.
246,270	209,159	41,494	250,627	209,159	39,911	269,570	224,000	45,826	279,676	231,102	41,645	289,947	238,185	51,557	298,992	241,632	51,431	Kirkcaldy.
3,398,732	362,901	3,398,372	3,793,545	369,350	3,070,201	3,764,322	381,828	3,569,188	3,784,530									

RETURN of the Amount of PROPERTY Assessed
to INCOME and PROPERTY TAX under Schedules
A, B, and D, in each COUNTY in *England* and
Wales, in the Year 1814, and in each COUNTY in
England, *Wales*, and *Scotland*, in each of the
Years from 1842-3 to 1864-5.

(*Mr. Ewart.*)

Ordered, by The House of Commons, to be Printed,
10 August 1866.

INCREASE AND DIMINUTION (PUBLIC OFFICES).

ABSTRACT OF ACCOUNTS

Of every INCREASE and DIMINUTION which has taken place, within the Year 1865, in the Number of Persons employed in all PUBLIC OFFICES or DEPARTMENTS, or in the Salaries, Emoluments, Allowances, or Expenses which may have taken place, or been paid, granted, received, or incurred for and in respect of all Officers and Persons belonging to, or employed in or by, or in the Service of, all Public Offices or Departments, specifying the Amount and Nature thereof; and distinguishing in such Account every Increase and Diminution in the Amount of all Allowances or Compensations granted or allowed as Retired Allowances or Superannuations to any Person or Persons having held any Office, Place, or Employment in any Public Services under any such Office or Department; and also specifying in every such Account the Grounds upon which every such Increase or Diminution in the Establishment of any such Public Office or Department, or of any such Salary, Emolument, Allowance or Compensation, or Superannuation as aforesaid, shall have been made, granted, or allowed.

(Presented pursuant to Act 4 & 5 Will. 4, c. 24.)

*Ordered, by The House of Commons, to be Printed,
23 March 1866.*

AN ACCOUNT of every INCREASE and DIMINUTION which has taken place, in the Year 1865, in the Number of

No.	DEPARTMENTS.	INCREASE.			
		Number of Persons.	Salaries.	Emoluments.	Retired Allowances.
			£. s. d.	£. s. d.	£. s. d.
1	Treasury (including Solicitor's Office) - - -	nil	nil	nil	nil
2	Privy Council Office - - - - -	nil	17 15 11	nil	nil
3	- Ditto - - - Education Department - - -	8	1,468 3 3	469 2 11	470 - -
4	- Ditto - - - for Trade, &c. - - -	nil	240 9 8	nil	3,418 - -
5	Secretary of State, Home Department - - -	nil	nil	nil	1,505 8 8
6	Public Record Office - - - - -	5	1,101 13 6	nil	nil
7	Convict Prisons Establishments - - - - -	6	nil	8,670 - -	1,089 - -
8	Privy Seal Office - - - - -	nil	15 - -	nil	nil
9	Secretary of State, Foreign Department - - -	nil	614 8 -	nil	nil
10	- Ditto - - Colonial ditto - - -	nil	220 - 11	nil	nil
11	- Ditto - - War ditto, including Store, Engineer, Barrack, and Manufacturing Departments	nil	nil	1,350 - -	5,867 - -
12	Commander-in-Chief - - - - -	nil	298 16 8	nil	nil
13	Adjutant General - - - - -	nil	380 12 8	nil	nil
14	Quartermaster General - - - - -	nil	nil	nil	677 16 8
15	Deputy ditto - - - Ireland - - -	nil	30 - -	nil	nil
16	Judge Advocate General - - - - -	nil	nil	nil	400 - -
17	Chelsea Hospital - - - - -	nil	63 16 3	nil	964 8 4
18	Royal Military College - - - - -	nil	nil	nil	9 13 7
19	Kilmainham Hospital - - - - -	nil	nil	nil	nil
20	Admiralty, and Subordinate Departments - - -	2	3,653 12 -	nil	nil
21	Navy and Victualling Yards, at Home - - -	nil	nil	175 - -	2,489 16 9
22	- Ditto - - ditto - Abroad (1864) - - -	nil	nil	270 - -	175 8 4
23	Paymaster General (including late Paymaster of Civil Services and Receiver of Constabulary, Ireland) -	6	1,705 - 5	nil	614 6 1
24	Comptroller General of the Exchequer - - -	nil	70 - -	nil	nil
25	National Debt Office - - - - -	1	150 3 4	nil	540 - -
26	Customs - - - - -	nil	8,533 - -	nil	nil
27	Inland Revenue - - - - -	2	812 - -	nil	nil
28	Post Office - - - - -	nil	19,326 - -	nil	5,275 7 7
29	Mint - - - - -	nil	90 - -	nil	96 11 7
30	Audit Office - - - - -	nil	802 10 -	nil	1,252 - -
31	Commissioners of Woods, &c. - - - - -	nil	280 - -	nil	nil
32	Commissioners of Works, &c. - - - - -	2	162 19 -	nil	546 3 7
33	Stationery Office - - - - -	nil	147 19 7	nil	nil
34	Registrar General, England - - - - -	2	726 18 6	nil	nil
35	- Ditto - - - Scotland - - - - -	nil	58 1 5	nil	nil
36	Poor Law Board, England - - - - -	nil	280 - -	nil	nil
37	- Ditto - - Ireland - - - - -	nil	249 - -	nil	210 - -
38	Charity Commissioners - - - - -	nil	nil	nil	47 13 4
39	Queen's Remembrancer (Exchequer) - - - - -	nil	nil	nil	nil
40	Civil Service Commissioners - - - - -	nil	137 5 3	nil	nil
41	Emigration - ditto - - - - -	nil	nil	nil	73 13 4
42	Insolvent Debtors' Court (late) - - - - -	nil	nil	nil	nil
43	Queen's Prison (late) - - - - -	nil	nil	nil	nil
44	Exchequer, &c., Scotland - - - - -	nil	335 - -	nil	nil
45	Chief Secretary's Office, Ireland - - - - -	nil	nil	nil	nil
46	Board of Works, Ireland - - - - -	nil	885 - -	nil	nil
47	Board of Education, Ireland - - - - -	nil	nil	nil	nil
48	Board of Charitable Bequests, Ireland - - -	nil	nil	nil	nil
49	Registrar General, Ireland - - - - -	1	523 9 9	nil	nil
50	Constabulary Office (including Receiver's Office), Ireland	nil	nil	nil	166 15 4
51	Inspector of Lunatic Asylums' Office, Ireland -	1	189 - 9	nil	nil
52	Inspector General of Prisons - - ditto - - -	nil	20 - -	nil	nil
53	Director of Convict Prisons - - ditto - - -	nil	38 6 8	nil	69 - -
54	Registrar of Deeds Office - - ditto - - -	nil	nil	nil	475 - -
	TOTALS - - -	36	43,626 3 6	10,934 2 11	26,433 3 2

Persons employed, or in the Salaries, Emoluments, Allowances, and Expenses of all PUBLIC OFFICES or DEPARTMENTS.

DIMINUTION.																							
Expenses.			TOTAL.			Number of Persons.	Salaries.			Emoluments.			Retired Allowances.			Expenses.			TOTAL.				
£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.		
-	nil	-	-	nil	-	2	254	3	10	-	nil	-	1,617	-	-	125	13	5	1,996	17	3		
-	nil	-	-	17	15	11	-	nil	-	-	1	7	5	1,732	6	6	3,195	11	11	4,929	5	10	
-	nil	-	-	2,407	6	2	-	nil	-	-	nil	-	-	nil	-	327	7	2	327	7	2		
-	nil	-	-	3,658	9	8	7	-	nil	-	-	nil	-	-	nil	-	1,847	12	10	1,847	12	10	
-	nil	-	-	1,505	8	8	-	137	16	9	-	nil	-	-	nil	-	139	10	11	277	7	3	
37	2	4	-	1,138	15	10	-	nil	-	-	nil	-	-	20	18	3	-	nil	-	20	18	3	
-	nil	-	-	9,759	-	-	-	6,317	-	-	-	nil	-	-	nil	-	-	nil	-	6,317	-	-	
15	7	1	-	30	7	1	-	nil	-	-	nil	-	-	nil	-	-	nil	-	-	nil.	-	-	
8	3	6	-	622	11	6	-	nil	-	-	nil	-	-	nil	-	-	946	13	4	946	13	4	
190	8	-	-	410	8	11	-	nil	-	-	nil	-	-	nil	-	-	nil	-	-	nil.	-	-	
-	nil	-	-	7,217	-	-	93	21,825	-	-	-	nil	-	-	nil	-	-	nil	-	21,825	-	-	
-	nil	-	-	298	16	8	-	nil	-	-	nil	-	-	951	10	-	2	2	2	953	12	2	
3	11	7	-	384	4	3	1	-	nil	-	-	nil	-	-	nil	-	-	nil	-	-	nil.	-	-
-	nil	-	-	677	16	8	-	118	18	8	-	nil	-	-	nil	-	-	nil	-	118	18	8	
-	nil	-	-	30	-	-	-	nil	-	-	nil	-	-	nil	-	-	nil	-	-	nil.	-	-	
-	nil	-	-	400	-	-	-	160	-	-	-	nil	-	-	nil	-	-	nil	-	160	-	-	
-	nil	-	-	1,028	4	7	-	nil	-	-	nil	-	-	nil	-	-	nil	-	-	nil.	-	-	
-	nil	-	-	9	13	7	1	101	12	5	65	-	6	-	nil	-	-	nil	-	166	12	11	
-	nil	-	-	nil	-	-	-	nil	-	-	nil	-	-	12	10	-	-	nil	-	12	10	-	
-	nil	-	-	3,653	12	-	-	nil	-	-	nil	-	-	310	19	2	573	-	4	883	19	6	
-	nil	-	-	2,664	16	9	15	1,070	-	-	-	nil	-	-	nil	-	-	427	15	3	1,497	15	3
-	nil	-	-	445	8	4	-	1,029	8	4	-	nil	-	-	nil	-	-	64	11	10	1,094	-	-
-	nil	-	-	2,319	6	6	-	nil	-	-	nil	-	-	nil	-	-	69	4	-	69	4	7	
-	nil	-	-	70	-	-	-	nil	-	-	nil	-	-	nil	-	-	85	-	-	85	-	-	
-	nil	-	-	690	3	4	-	nil	-	-	nil	-	-	nil	-	-	71	6	-	71	6	-	
-	nil	-	-	8,533	-	-	1	-	nil	-	12,046	6	-	9,846	3	5	1,026	6	-	22,918	15	5	
17,830	5	10	-	18,642	5	10	-	nil	-	-	nil	-	-	708	6	6	-	nil	-	708	6	-	
-	nil	-	-	24,601	7	7	412	-	nil	-	77	3	4	-	nil	-	-	nil	-	77	3	4	
-	nil	-	-	186	11	7	-	nil	-	-	nil	-	-	nil	-	-	nil	-	-	nil.	-	-	
17	4	10	-	2,071	14	10	-	nil	-	-	nil	-	-	nil	-	-	nil	-	-	nil.	-	-	
-	nil	-	-	280	-	-	-	nil	-	-	nil	-	-	203	-	-	-	nil	-	203	-	-	
-	nil	-	-	709	2	7	-	nil	-	-	nil	-	-	nil	-	-	833	16	3	833	16	3	
275	12	5	-	423	12	-	-	nil	-	-	nil	-	-	42	19	9	-	nil	-	42	19	-	
-	nil	-	-	726	18	6	-	nil	-	-	70	2	-	-	nil	-	-	81	16	1	151	18	1
147	8	1	-	205	9	6	-	nil	-	-	nil	-	-	nil	-	-	nil	-	-	nil.	-	-	
-	nil	-	-	280	-	-	-	nil	-	-	nil	-	-	1,268	6	8	-	nil	-	1,268	6	8	
-	nil	-	-	459	-	-	-	nil	-	-	nil	-	-	nil	-	-	281	-	-	281	-	-	
32	7	4	-	80	-	8	-	241	15	5	-	nil	-	-	nil	-	-	nil	-	241	15	5	
12	10	-	-	12	10	-	1	108	8	7	-	nil	-	-	nil	-	-	nil	-	108	8	7	
-	nil	-	-	137	5	3	-	nil	-	-	nil	-	-	nil	-	-	20	10	10	20	10	10	
-	nil	-	-	73	13	4	1	113	5	-	-	nil	-	-	nil	-	-	nil	-	113	5	-	
-	nil	-	-	nil	-	-	-	nil	-	-	nil	-	-	109	10	4	-	nil	-	109	10	4	
-	nil	-	-	nil	-	-	-	nil	-	-	nil	-	-	207	10	-	-	nil	-	207	10	-	
-	nil	-	-	335	-	-	-	nil	-	-	nil	-	-	nil	-	-	-	nil	-	nil.	-	-	
100	-	1	-	100	-	1	-	15	11	6	-	nil	-	-	44	11	3	-	nil	-	60	2	9
60	12	8	-	945	12	8	-	nil	-	-	nil	-	-	293	8	6	-	nil	-	293	8	6	
-	nil	-	-	nil	-	-	2	170	-	-	-	nil	-	-	nil	-	-	nil	-	170	-	-	
20	-	-	-	20	-	-	-	nil	-	-	nil	-	-	nil	-	-	-	nil	-	-	nil.	-	-
1,543	8	4	-	2,066	18	1	-	nil	-	-	nil	-	-	nil	-	-	-	nil	-	-	nil.	-	-
9	12	8	-	176	8	-	10	1,521	1	10	-	nil	-	-	nil	-	-	nil	-	-	1,521	1	10
22	16	3	-	211	17	-	-	nil	-	-	nil	-	-	nil	-	-	-	nil	-	-	nil.	-	-
6	10	2	-	26	10	2	-	nil	-	-	nil	-	-	nil	-	-	-	nil	-	-	nil.	-	-
-	nil	-	-	107	6	8	-	nil	-	-	nil	-	-	nil	-	-	-	nil	-	-	nil.	-	-
587	2	4	-	1,062	2	4	-	567	13	2	-	nil	-	-	nil	-	-	nil	-	-	567	13	2
20,920	3	6	-	101,913	13	1	546	33,751	15	6	12,259	19	3	17,369	-	4	10,118	18	11	73,499	14	-	

INCREASE AND DIMINUTION
(PUBLIC OFFICES).

ABSTRACT OF ACCOUNTS

Of every INCREASE and DIMINUTION which has
taken place, within the Year 1865, in all PUBLIC
OFFICES OF DEPARTMENTS.

(Presented pursuant to Act 4 & 5 Will. 4, c. 24.)

Ordered, by The House of Commons, to be Printed,
23 March 1866.

INDUSTRIAL AND PROVIDENT SOCIETIES.

RETURN to an Order of the Honourable The House of Commons,
dated 8 June 1866;—for,

RETURN “of the GENERAL STATEMENTS of the FUNDS and EFFECTS of
every INDUSTRIAL and PROVIDENT SOCIETY registered under the Act
26 & 27 Vict. c. 87, for the Year ending the 31st day of December 1865,
transmitted to the REGISTRARS of FRIENDLY SOCIETIES in *England*,
Scotland, and *Ireland* respectively.”

[Shillings and Pence are omitted.]

(So far as relates to INDUSTRIAL and PROVIDENT SOCIETIES in *England*.)

(*Mr. Milner Gibson.*)

Ordered, by The House of Commons, to be Printed,
15 June 1866.

GENERAL STATEMENTS of the FUNDS and EFFECTS of every INDUSTRIAL and PROVIDENT
transmitted to the REGISTRARS of

N A M E OF S O C I E T Y.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1865.	7. Number of Members Admitted during the Year ending 31st Dec. 1865.	8. Number of Members With- drawn during the Year ending 31st Dec. 1865.	9. Total Amount received for, or credited to Shares, from Commencement of Society to 31st Dec. 1865.	10. Amount of each Share.	11. Amount received on Shares during the Year 1865.	12. Amount Withdrawn by Members during the Year 1865.
ENGLAND :												
BEDFORD :												
United Fellows, No. 1, Industrial and Pro- vident.	1861	29, Gwyn-street, Bedford.	Grocery and provisions.	No - -	No -	210	71	15	£. -	£. 1	£. 221	£. 96
Co-operative Manufac- turing.	-	Luton - -	- No Return—	Dissolved.								
BERKS :												
Industrial Co-operative	1860	4, Caversham- road, Reading.	Grocery, bak- ing, shoes, and coals.	Yes - -	In some	466	125	45	2,769	1	629	672
BUCKS :												
United Industrial and Provident.	-	Lavendon - -	- No Return.									
United Industrial and Provident.	1864	Olney - -	Grocers and general deal- ers.	No - -	No -	37	5	13	21	1	5	8
Industrial - -	-	Ravenstone - -	- No Return.									
Energetic Industrial and Provident.	-	Weston Under- wood.	- No Return.									
Industrial and Provi- dent Co-operative.	-	Wing - -	- No Return.									
Co-operative Industrial Provident.	1863	Wolverton and Stantonbury.	Millers, bakers, grocers, and coal dealers.	Yes - -	No -	228	28	6	2,395	1	30	65
CHESTER :												
Industrial Co-operative	1860	Great High-street, Bollington.	Grocery -	No - -	No -	276	13	37	-	1	117	90
Industrial and Provi- dent.	-	York - street, Bromborough Pool.	- No Return.									
Co-operative Industrial	-	41, Frances-street, Chester.	- No Return.									
Equitable and Indus- trial Co-operative.	1860	Mill-street, Con- gleton.	Grocery -	Yes - -	No -	232	89	74	1,859	1	465	410
Co-operative Friendly	-	17, Earle-street, Crewe.	- No Return.									
Working Man's Indus- trial and Provident.	-	Victoria - street, Crewe.	- No Return—	Dissolved.								
Industrial and Work- ing Man's.	1862	Disley, near Stock- port.	Grocers and pro- vision dealers.	In some -	No -	40	2	4	363	1	44	33
Industrial Co-operative	-	Oxford-road, Du- kinfield.	- No Return.									
Industrial Co-operative	1860	Spring - street, Hollingworth.	Grocery and drapery.	No - -	No -	180	64	18	1,192	1	332	115
Equitable Co-operative	1862	Newton - street, Hyde.	General gro- cery.	No - -	No -	299	80	13	1,387	1	653	282
Equitable Provident -	1855	63, Sunderland- street, Maccles- field.	Grocery, dra- pery, shoe trade.	No - -	No -	201	45	28	-	1	416	277
Universal Good Co- operative.	-	Middlewich - -	- No Return—	Dissolved.								
Economical Co-opera- tive.	-	Millbrook - -	- No Return.									
Industrial Provident Co-operative.	1862	Mow Cop -	Grocery -	Yes - -	Of ne- cessity.	25	4	3	-	1	26	13
Poynton and Worth Industrial Co-opera- tive.	1861	Park-lane, Poynton.	Provisions, dra- pery, and shoes.	No - -	-	118	30	3	1,373	1	354	130

SOCIETY registered under the 25 & 26 Vict. c. 87, for the Year ending 31st December 1865,
FRIENDLY SOCIETIES in England.

13. Amount of Share Capital on 31st December 1865.	14. Amount of Loan Capital on 31st December 1865.	15. Amount received on Loans during the Year 1865.	16. Loans repaid during the Year 1865.	17. Amount paid for Interest during the Year ending 31st December 1865.	18. Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	19. Cash received for Goods Sold in the Year ending 31st Dec. 1865.	20. Profit realized in the Year ending 31st Dec. 1865.	21. Profits, how applied.	22. Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	23. Whether Accounts are regularly Audited, and at what Period.	24. Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	25. Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	26. Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
365	-	-	-	-	1,839	2,144	308	Interest, 9 <i>l.</i> ; dividend, 166 <i>l.</i> ; depreciation, 2 <i>l.</i>	125	Half-yearly, by members.	65	301	365
2,106	405	-	-	91	6,391	7,053	1,305	Interest, 91 <i>l.</i> ; contingent fund, 8 <i>l.</i> ; depreciation, 23 <i>l.</i> ; hospital, 2 <i>l.</i> ; divi- dends on purchases, 408 <i>l.</i>	770	Quarterly, by members.	287	2,659	421
22	-	-	-	1	368	396	26	Dividends, 15 <i>l.</i> ; fixtures, 10 <i>l.</i>	26	By Committee	4	40	—
5,957	1,640	188	321	209	7,399	8,985	602	Interest on shares and divi- dend on purchases, 180 <i>l.</i>	667	Quarterly, by three mem- bers.	-	5,246	1,059
378	110	-	20	16	2,289	2,434	85	Dividend, 69 <i>l.</i> ; reserve, 7 <i>l.</i> ; depreciation, 6 <i>l.</i>	122	Quarterly, by two mem- bers.	50	673	1
592	-	-	-	21	3,347	3,876	536	Interest, 21 <i>l.</i> ; dividends, 289 <i>l.</i> ; depreciation, 21 <i>l.</i> ; reserve, 6 <i>l.</i>	250	Quarterly, by two mem- bers.	131	698	14
122	-	-	-	-	856	948	42	Interest, 4 <i>l.</i> ; dividend, 33 <i>l.</i> ; reserve, 1 <i>l.</i> ; bonus to non- members, 1 <i>l.</i> ; deductions, 2 <i>l.</i>	56	Quarterly	30	171	161
700	55	-	-	32	4,360	4,533	354	Dividend on purchases, 296 <i>l.</i> ; reduction, 25 <i>l.</i> ; reserve, 32 <i>l.</i>	278	Quarterly, by members.	11	1,018	21
1,247	800	10	-	84	4,988	5,713	507	Dividend, 356 <i>l.</i> ; Interest, 49 <i>l.</i> ; depreciation, 82 <i>l.</i> ; gifts, 2 <i>l.</i> ; reserve, 15 <i>l.</i>	184	Quarterly, by non-members.	278	2,209	5
683	50	50	-	27	3,392	3,582	486	Dividend, 146 <i>l.</i> ; expenses, 198 <i>l.</i> ; reserve, 105 <i>l.</i> ; educational, 4 <i>l.</i> ; interest, 27 <i>l.</i> ; fixed stock, 4 <i>l.</i>	198	Quarterly, by members.	10	880	31
98	108	-	-	5	946	1,101	155	Dividends on purchases, 40 <i>l.</i>	114	Quarterly, by members.	24	154	119
778	-	-	-	32	3,942	4,337	267	Dividend, 228 <i>l.</i> ; interest, 32 <i>l.</i> ; depreciation, 6 <i>l.</i>	184	Quarterly, by two mem- bers.	168	686	—

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ENGLAND—continued.												
CHESTER—continued.												
Co-operative and Pro- vident Industrial.	1862	42, Regent-street, Runcorn.	Grocery and coal.	No - -	No - -	320	128	47	£. 1,374	£. 1	£. 596	£. 197
Co-operative and Ind- ustrial.	1860	Saltney - - -	Grocers and tea dealers.	No - -	No - -	87	16	12	512	1	51	119
Industrial Co-operative	1860	Scotch Commons, Sandbach.	Grocers -	Occasionally	No - -	42	8	6	327	1	22	50
Good Intent Industrial	1859	26 and 28, Gros- venor - street, Stalybridge.	Grocery and drapery.	Taken and given.	No - -	556	-	64	-	1	-	-
Stockport Industrial and Equitable Co- operative.	1860	28, Chestergate, Stockport.	Butchery and shoemaking.	No - -	No - -	500	-	-	5,906	1	655	710
Original Industrial Co- operative.	-	Tintwistle, near Stockport.	- No Return.									
Who - would - have - thought-it Industrial Co-operative.	1860	Co - operative Stores, Wins- ford.	Grocery, but- chery, and drapery.	No - -	No - -	323	52	23	1,565	1	409	238
Industrial and Equita- ble Co-operative.	1859	Woodley - - -	Grocers and tea dealers.	Yes - -	No - -	69	18	3	-	1	36	92
CORNWALL:												
Co-operative Provident and Industrial.	1862	St. Ives Cross -	Flour and gro- cery.	No - -	No - -	60	16	4	40	1	10	2
Industrial - - -	1861	Kenwyn - street, Truro.	Grocers and drapers.	No - -	No - -	203	34	30	674	1	234	212
CUMBERLAND:												
Co-operative - - -	-	Sterling's - row, Cleator Moor, near White- haven.	- No Return.									
Industrial Co-operative	1859	Main-street, Egre- mont.	Retail grocery, provision, and drapery busi- ness.	Yes - -	No - -	212	98	22	1,084	1	544	126
Carlisle South End Co- operative Industrial.	-	Botchergate, Car- lisle.	- No Return.									
Co-operative Industrial	-	Maryport - - -	- No Return.									
Industrial Co-operative	1864	Bunker's - hill, Longtown.	Grocery and provisions.	No - -	No - -	81	44	3	115	1	67	10
DERBY:												
Chesterfield and Braunton Equitable Co-operative and Ind- ustrial.	1861	Burlington-street, Chesterfield.	Drapery, gro- cery, and provision dealers.	No - -	No - -	407	82	45	2,068	1	755	468
Pioneer Industrial -	1860	High-street, Clay Cross.	Grocers and pro- vision dealers, and intending butchering.	Yes - -	No - -	133	34	5	849	1	310	143
Equitable Perseverance Industrial and Co- operative.	-	Jessop - street, Codnor.	- No Return.									
Industrial and Provi- dent.	-	Main street, Crich	- No Return.									
Co-operative Provident	1850	Full-street, Derby	General grocers and drapers.	Yes - -	No - -	1,064	79	182	-	1	1,292	1,450
Flour - - - -	-	St. Mary's-gate, Derby.	- No Return—Dissolved.									
Equitable Co-operative	1855	Station-road, Had- field.	Grocers and drapers.	No - -	No - -	305	76	38	-	1	680	429
Industrial Co-operative	1862	Hesge - - -	Grocers and drapers.	Yes - -	Yes - -	51	6	4	226	1	57	13

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,015	811	808	98	38	5,347	5,898	595	Interest, 38 £.; dividend, 556 £.; depreciation, 14 £.	1,074	Half-yearly, by members.	734	1,872	1,823
430	-	-	-	18	2,955	3,327	182	Interest, 18 £.; dividend, 100 £.; reserve, 13 £.	183	Half-yearly, by auditors.	35	723	192
81	-	-	-	3	818	947	50	Interest, 5 per cent.; educational, 2½ per cent.; reserve fund, no fixed allowance; depreciation fund, all fixed stock cleared off; dividend, 1 s. 5 d. in the £.	42	Quarterly, by members.	12	100	-
2,249	10	20	60	111	9,225	9,376	440	Interest, 111 £.; dividends, 289 £.; depreciation, 39 £.	282	Quarterly, by public accountants.	150	2,545	147
2,222	-	-	-	102	10,781	11,900	1,260	Interest, 102 £.; dividend, 505 £.; depreciation, 79 £.	573	Monthly, by members.	628	2,533	60
1,603	-	-	-	-	7,494	8,377	571	Dividend, 1 s. 6 d. in the £.	329	Quarterly, by public auditor.	239	2,027	269
241	145	-	-	-	1,556	1,649	-	Interest, 12 £.; dividends, 61 £.; depreciation, 23 £.; reserve, 1 £.	95	Quarterly, by members.	86	361	24
50	-	-	-	-	281	297	-	Interest, 5 per cent., and 1 s. 6 d. in the £. on purchases.	9	Quarterly, by public accountant.	-	40	-
634	-	-	-	27	3,598	4,011	259	Interest, 27 £.; dividends on purchases, 220 £.; reserve fund, 2 £.; stock, 9 £.	248	Quarterly, by members.	42	834	834
901	386	289	3	43	5,585	5,878	620	Interest, 43 £.; dividends, 549 £.; depreciation, 11 £.; reserve, 16 £.	274	Quarterly, by two members.	148	1,470	126
104	-	-	-	2	1,296	1,498	91	Dividend on members' purchases, 54 £.; dividend on non-members' purchases, 20 £.; interest, 2 £.; depreciation, 1 £.; reserve, 12 £.	66	Quarterly, by public accountant.	42	160	123
2,068	940	-	-	155	7,405	7,963	993	Interest, 93 £.; dividends, 266 £.; depreciation, 29 £.	603	Quarterly, by members.	435	3,557	435
705	252	-	61	41	5,060	5,899	215	Interest, 41 £.; dividends, 215 £.; reserve, 20 £.; depreciation, 8 £.	406	Quarterly, by one member and one non-member.	272	1,160	1,035
2,496	117	-	450	143	13,251	14,873	1,128	Dividend, 882 £.; interest, 143 £.; depreciation, 102 £.	921	Quarterly, by members.	3	3,599	635
1,154	542	44	25	76	6,515	6,952	781	Interest, 76 £.; dividends, 406 £.; depreciations, 54 £.; reserve, 20 £.	340	Quarterly, by members.	27	1,927	3
213	-	-	-	8	875	1,088	131	Interest, 8 £.; dividend, 29 £.; depreciation, 15 £.	78	Quarterly, by members.	4	304	280

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ENGLAND—continued.												
DERBY—continued.												
Lea and Holloway Industrial.	1861	Holloway, near Matlock.	Groceries, provisions, boots, and haberdashery.	No - -	No -	154	7	28	£. 2,066	£. 1	£. 324	£. 385
Co-operative Industrial.	1851	Compstall-road, Ludworth.	Groceries, drapery, shoes, and clothing.	No - -	No -	354	67	7	-	1	406	70
Industrial and Provident.	-	Matlock Bank -	- No Return.									
Co-operative Industrial	-	Bank Top, Mel-lor.	- No Return.									
Equitable Co-operative and Industrial.	-	High-street, New Mills.	- No Return.									
Industrial Co-operative	1860	Lowe's-hill, Butterley.	Grocers -	Yes - -	No -	24	2	8	163	1	1	15
Provident Industrial -	1862	4, Seely-terrace, Somercotes.	Grocers -	Yes - -	No -	41	-	-	73	1	-	-
Industrial - - -	1859	Chesterfield-road, Staveley.	Grocery and drapery.	Yes - -	No -	138	9	87	-	1	47	961
Working Men's Industrial Friendly.	1860	Whaley Bridge -	Groceries and drapery.	No - -	No -	78	7	9	1,311	1	152	94
Co-operative Industrial Flour and Provision.	-	South Wingfield, near Alfreton.	- No Return.									
DEVON:												
Co-operative Provident and Industrial.	1861	61, Princess street, Devonport.	Grocers and general dealers.	No - -	No -	54	7	None	103	1	14	46
Co-operative and Industrial.	-	Rex's Temperance Hotel, Exeter.	- No Return.									
Amicable Provident and Industrial.	1860	1, Navy - row, Morice Town, Devonport.	Grocers and provision dealers.	Yes - -	No -	116	-	15	586	1	8	26
Labourers' Pioneer -	-	Dingles - build-ings, Morice Town, Devonport.	- No Return—Dissolved.									
Mutual and Industrial	-	3, Cornwall-street, Plymouth.	- No Return.									
West of England Provision or Industrial.	-	Barley Market-street, Tavistock.	- No Return—Dissolved.									
Co-operative and Industrial.	-	37, Lower Union-street, Torquay.	- No Return.									
DORSET:												
Industrial and Provident.	-	East street, Bridport.	- No Return.									
Dorchester and Dorsetshire Industrial Provident.	-	Trinity - street, Dorchester.	- No Return.									
Prince of Wales Industrial.	1863	Hinton Martell -	Tea dealers, grocers, drapery, and hardware.	Yes - -	No -	123	33	7	209	10 s.	59	28
DURHAM:												
Co-operative Industrial and Provident.	-	Barnard Castle -	- No Return—Dissolved.									
District Co-operative Industrial and Provident.	1861	Birtley, near Fence Houses.	Provisions, boots and shoes.	No - -	No -	190	35	76	1,158	1	227	307
Industrial Flour Mill -	1861	17, Mill-terrace, Town Head, Bishop's Auckland.	Corn, flour, meal, &c.	Yes - -	No -	347	83	26	329	1	76	26
Industrial Co-operative Flour and Provision.	1860	84, Newgate-street, Bishop's Auckland.	Grocers and drapers.	Yes - -	No -	588	181	93	3,379	1	1,081	572

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers, on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
611	-	-	-	29	2,609	2,919	152	Five per cent. on Shares; reduction of fixtures, 10 per cent.; dividends to members and non-members, 152 l.	151	Quarterly	-	745	675
1,491	-	-	-	70	9,371	10,643	1,369	Interest on shares and reserve fund, 70 l.; dividends on purchases, 1,230 l.; depreciation of fixtures, 11 l.; added to reserve fund, 67 l.	388	Quarterly, by members.	344	2,120	80
38	-	-	-	1	1,191	1,250	31	Depreciation, 1 l.; reserve fund, 1 l.	79	Quarterly, by members.	19	163	163
62	-	-	-	-	357	430	1	Towards deficiency - -	29	Half-yearly, by members.	23	70	60
697	207	207	-	22	6,657	7,540	189	To a division amongst the members; dividend on purchases, 167 l.; interest on shares, 22 l.	342	Quarterly, by auditors.	60	1,255	243
926	-	-	-	45	2,054	2,232	261	Interest, 45 l.; dividend, 96 l.; depreciation, 9 l.	109	Half-yearly, by public accountant.	91	1,008	44
103	-	-	-	4	697	812	64	Dividends on purchases, 50 l.; depreciation of fixed stock, 6 l.; reserve fund, 3 l.; interest, 4 l.	50	Quarterly, by members.	33	129	-
114	91	155	79	3	2,222	2,406	8	Depreciation, 139 l.; interest, 1 l.; dividends, 6 l.	241	Quarterly, by members.	21	544	351
273	-	-	-	11	2,067	2,147	73	Interest on capital, 11 l.; dividend on purchases, 39 l.	181	Quarterly, by a member.	159	626	287
657	-	-	-	-	6,404	6,677	212	Interest on paid-up shares, 24 l.; dividend on members' purchases, 179 l.; depreciation of fixed stock, 9 l.	369	Quarterly, by members.	108	886	263
270	882	875	152	18	3,453	3,721	5	For depreciation fund - -	1,256	Half-yearly, by accountants.	79	1,129	1,129
2,033	682	164	219	39	8,009	9,023	992	Interest on shares, 78 l.; dividend on purchases, 856 l.; depreciation, 57 l.	461	Half-yearly, by an accountant.	136	3,183	468

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ENGLAND—continued.												
DURHAM—continued.												
Sunderland Equitable and Industrial.	1859	Green-street, Bi- shopwearmouth.	Grocery and provision deal- ers, drapery, hosiery, &c.	Taken, not given.	No -	1,174	272	183	£. 3,235	£. 1	£. 740	£. 618
District Industrial and Provident.	1858	Blaydon-on-Tyne	Grocery, pro- visions, shoe- making, &c.	No - -	No -	728	203	74	12,227	1	3,098	2,109
Burnopfield District Industrial and Pro- vident.	-	Burnopfield -	- No Return—Dissolved.									
Co-operative and Indus- trial.	1863	North - side of Burns, Chester- le-Street.	Grocery and provisions.	No - -	No -	211	137	28	725	1	499	187
Industrial and Provi- dent.	1863	Victoria - street, Consett.	Grocery, dra- perry, and shoe trade.	Yes - -	No -	311	77	36	2,066	1	868	390
Co-operative Corn Mill Flour and Provision.	1864	Hope-street, Crook	Grocery and provisions.	Yes, to mem- bers.	No -	141	64	-	134	1	466	-
Dunston District In- dustrial and Provi- dent.	1860	Dunston - -	Provision, but- chery, and drapery.	No - -	No -	151	23	20	2,036	1	480	415
Equitable Co-operative and Industrial.	1861	6, Claypath, Dur- ham.	Grocery and provisions.	No - -	No -	270	136	45	790	1	609	151
Amicable Industrial -	-	Easington-lane -	- No Return.									
Industrial - - -	-	Felling, near Gateshead.	- No Return.									
Felling Shore, Heworth Shore, and Bill Quay Co-operative and In- dustrial.	-	Felling Shore -	- No Return.									
Pioneer Industrial -	1861	293, High-street, Gateshead.	Provisions and draperies.	Both - -	No -	90	18	6	-	1	125	155
Industrial Co-operative	1861	Wellington-street, Gateshead.	Grocers, pro- vision dealers, and drapers.	No - -	No -	417	151	79	3,019	1	1,099	502
Industrial Co-operative	1863	Gateshead Low Fell.	Grocery busi- ness.	Yes - -	No -	34	6	9	-	1	2	15
Equitable Co-operative and Industrial.	-	Northgate-street, Hartlepool.	- No Return.									
Industrial Provident -	-	27, Surtees-street, West Hartle- pool.	- No Return—Dissolved.									
Industrial and Provi- dent.	1863	Hebburn Quay -	Grocery and provision.	Yes - -	No -	107	61	15	366	1	172	56
Equitable Pioneer In- dustrial.	-	Newbottle - lane, Houghton - le - Spring.	- No Return—Dissolved.									
Industrial Co-operative Flour and Provision.	-	Hunwick Lane Ends <i>via</i> Ferry Hill.	- No Return.									
Jarrow Industrial Co- operative.	1861	Market - square, Jarrow.	Grocery, pro- vision, and drapery.	Taken, not given.	No -	225	50	30	-	1	393	305
Industrial and Provi- dent.	1862	45, Charles-street, Monkwearmouth Shore.	Provision and drapery.	Yes - -	No -	162	68	10	866	1	182	93
Co-operative and In- dustrial.	1864	Washington Chem- ical Works, Patterson Town.	General provi- sion trade.	Taken, not given.	No -	78	12	26	291	1	25	63
Sons of Toil Industrial	-	19, North-terrace, Seaburn Har- bour.	- No Return.									
Co-operative Corn Mill	1854	New Shildon -	Meal and flour business.	Yes - -	No -	799	59	16	2,449	3	93	28

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st December 1865.	Amount of Loan Capital on 31st December 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,575	870	215	35	97	13,600	15,164	1,312	Interest and dividends, 1,218 <i>l.</i> ; educational purposes, 40 <i>l.</i> ; depreciation, 22 <i>l.</i> ; interest, 30 <i>l.</i>	735	Twice a year, by a member and an accountant.	363	4,800	1,185
5,674	-	-	-	214	21,371	25,515	2,825	Depreciation of fixed stock, 167 <i>l.</i> ; horse and cart, 5 <i>l.</i> ; reserve fund, 15 <i>l.</i> ; interest on shares, 214 <i>l.</i> ; dividends on purchases, 2,408 <i>l.</i> ; profit, 13 <i>l.</i>	1,197	Quarterly, by members.	1,133	5,717	-
508	-	-	-	10	4,309	4,699	423	Interest on shares, 10 <i>l.</i> ; reduction of fixed stock, 25 <i>l.</i> ; dividends on purchases, 373 <i>l.</i> ; reserve fund, 13 <i>l.</i>	268	Quarterly, by members.	129	718	187
1,923	-	-	-	63	7,412	7,992	652	Dividend on purchases, 545 <i>l.</i> ; interest on shares, 63 <i>l.</i> ; depreciation fund, 21 <i>l.</i> ; reserve fund, 21 <i>l.</i>	467	Quarterly, by members.	274	2,805	551
121	-	-	-	3	938	1,155	71	Interest on paid-up shares, 3 <i>l.</i> ; dividend on members' purchases, 59 <i>l.</i> ; depreciation fund, 1 <i>l.</i> ; reserve fund, 38 <i>l.</i>	156	Quarterly, by members.	280	299	365
766	-	-	-	35	5,131	5,842	711	Interest, 35 <i>l.</i> ; dividends, 405 <i>l.</i> ; educational fund, 8 <i>l.</i> ; depreciation, 37 <i>l.</i>	319	Quarterly, by members.	70	543	-
843	810	-	-	40	4,869	5,288	372	Interest on shares, 33 <i>l.</i> ; dividends on purchases, 291 <i>l.</i> ; education fund, 7 <i>l.</i> ; depreciation of fixed stock, &c., 30 <i>l.</i> ; reserve fund, 7 <i>l.</i>	281	Quarterly, by members.	106	1,911	114
350	-	-	-	16	2,178	2,412	83	5 per cent. on capital; dividend, 2 <i>s.</i> and 1 <i>s.</i> 6 <i>d.</i> in the £.	83	Quarterly, by members.	7	695	363
1,573	-	-	-	60	8,350	8,932	718	Interest, 60 <i>l.</i> ; dividend, 613 <i>l.</i> ; reserve fund, 18 <i>l.</i> ; depreciation of fixed stock, 25 <i>l.</i>	659	Quarterly, by members.	71	1,940	164
35	-	-	-	-	1,097	1,187	-	5 per cent. on capital, 2½ per cent. on fixed stock.	507	Quarterly	6	158	86
254	-	-	-	7	5,315	5,702	577	Interest, 7 <i>l.</i> ; dividend, 373 <i>l.</i>	196	Quarterly, by members.	147	701	320
1,038	-	-	-	69	5,621	6,561	405	To pay interest and dividend of fixed stock.	245	Quarterly, by members.	13	1,639	1,518
419	-	-	-	17	2,675	3,560	208	Interest, 17 <i>l.</i> ; dividend on purchases, 199 <i>l.</i> ; depreciation fund, 2 <i>l.</i>	119	Quarterly, by members.	6	1,012	953
180	-	-	-	9	2,063	2,467	195	Interest, 9 <i>l.</i> ; dividends, 195 <i>l.</i> ; depreciation of fixed stock, 1 <i>l.</i>	144	Quarterly, by members.	14	259	59
2,397	112	-	2	104	9,906	11,192	534	£. 5 per cent. depreciation fund; 5 <i>l.</i> per cent. on shares; remainder divided among the members.	829	Half-yearly, by members and accountants.	214	512	-

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ENGLAND—continued.										£.	£.	£.
DURHAM—continued.												
Good Design Co-operative and Industrial.	1861	53 and 55, Palmerston-street, South Shields.	Grocers and provision dealers.	No - -	No - -	214	36	35	1,661	1	323	349
Temple Town Industrial Co-operative.	1861	Bede-street, Tyne Dock, South Shields.	Groceries and provisions.	No - -	- - -	125	39	21	1,544	1	459	134
Mechanics' Industrial	-	38, Waterlow Vale, South Shields.	- No Return—Dissolved.									
Industrial and Provident.	1862	Front-street, Shotley Bridge.	Drapers and provision dealers.	No - -	3-4ths	113	32	8	842	1	250	138
Industrial and Provident.	1863	Swalwell - -	Provision and butchery.	No - -	No - -	126	47	15	558	1	326	88
Industrial and Provident.	-	Trimdon Grange	- No Return—Dissolved.									
Tanfield District Industrial.	1861	Wheatelehead, Tanfield.	General dealers	Yes - -	No - -	254	99	12	1,759	1	537	308
Cambrian Co-operative Industrial.	-	27, Queen-street, Witton Park.	- No Return.									
ESSEX:												
Braintree and West Essex Co-operative and Industrial.	-	Braintree - -	- No Return.									
Industrial and Provident Co-operative.	1863	7, Sabbarton-street, Canning Town.	Grocers and provision dealers.	Given, not taken.	Yes - -	80	22	7	244	1	81	30
Colchester and East Essex Co-operative and Industrial.	1861	14, Culver-street, Colchester.	Grocery, bread and flour and drapery.	Taken, for a month.	No - -	408	59	53	2,522	1	737	309
Coggeshall and North Essex Co-operative and Industrial.	1862	Market Hill, Coggeshall.	Grocery and flour.	Taken, not given.	No - -	114	9	13	- -	1	110	60
Industrial - - -	1860	Trinity-street, Halstead.	Flour, grocery, and drapery.	Taken, not given.	No - -	122	20	13	348	1	75	100
Co-operative and Industrial.	1860	1, Maryland-road, Stratford.	General dealers	No - -	No - -	205	50	32	350	10s.	67	18
GLOUCESTER:												
Blakeney Joint Co-operative Industrial.	-	Blakeney - -	- No Return.									
Industrial and Provident.	1860	75, Castle-street, Bristol.	Grocery and provisions.	No - -	No - -	514	30	68	4,012	1	465	453
Equitable and Industrial Co-operative.	1860	88, West-street, St. Philip's, Bristol.	Grocery and provisions.	No - -	No - -	981	321	68	9,767	1	2,565	1,107
Cainscross and Ebley Co-operative.	1863	Cainscross - -	General provision dealers and grocers.	No - -	In some cases.	123	20	27	562	1	118	98
Co-operative Industrial	-	321, High-street, Cheltenham.	- No Return.									
Cinderford Miners' Co-operative.	-	Cinderford, Newnham.	- No Return.									
Co-operative and Industrial.	1860	13, Eastgate-street, Gloucester.	Grocery, boots and shoes; coals.	No - -	No - -	500	202	103	2,578	1	1,191	541
Co-operative Industrial Mitcheldean and Plumhill Co-operative.	- 1860	Lydney - - Mitcheldean - -	- No Return. Grocery and drapery.	Limited -	No - -	130	1	10	1,784	1	255	394

INDUSTRIAL AND PROVIDENT SOCIETIES, FOR THE YEAR 1865.

11

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Salaries, Taxes, and Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
943	-	-	-	47	4,132	4,385	248	Interest, 47 £.; depreciation of fixed stock, 16 £.; dividends, 182 £.	213	Quarterly, by members.	85	1,057	-
1,093	500	500	-	73	3,377	3,612	453	Interest on members' shares, 50 £.; interest on loan, 23 £.; dividend on members' purchases, 301 £.; depreciation, 53 £.; reserve fund, 24 £.	1,237	Quarterly, by members.	118	1,790	1,682
455	-	-	-	17	2,051	2,325	360	Dividend on members' purchases, 152 £.; interest on paid-up shares, 17 £.; depreciation of fixed stock, 5 £.; reserve fund, 7 £.	151	Quarterly, by members.	130	411	480
474	-	-	-	12	3,690	3,961	286	Interest, 12 £.; dividends, 282 £.; depreciation fund, 3 £.; reserve fund, 1 £.	211	Quarterly, by members.	61	-	-
1,238	-	-	-	40	7,933	8,568	555	Interest, 40 £.; dividends, 481 £.; educational, 1 £.; reserve fund, 31 £.	572	Quarterly, by members.	367	1,415	1,415
244	-	-	-	12	2,414	2,736	198	Interest, 12 £.; dividends, 173 £.; reserve fund, 12 £.	137	Half-yearly	167	358	-
1,656	-	372	-	69	6,619	6,815	518	Interest of shares, 69 £.; dividends on members' purchases, 287 £.; dividends on non-members' purchases, 21 £.; educational fund, 19 £.; depreciation fund, 119 £.; reserve fund, 3 £.; gratuity to treasurer, 5 £.	804	Quarterly, by members.	-	2,190	372
296	303	-	-	27	1,756	1,893	94	Interest on loan, 27 £.; dividends on purchases of members and non-members, 177 £.; educational, 2 £.; depreciation, 14 £.	83	Quarterly, by public accountants.	13	841	208
348	200	-	-	24	1,780	1,920	160	Dividends, 107 £.; interest on shares, 14 £.; reserve fund, 38 £.	130	Quarterly, by members.	37	870	360
233	-	-	-	9	3,655	4,124	496	Interest, 9 £.; dividends, 255 £.	231	Quarterly, by members.	133	273	-
1,812	-	-	-	78	6,990	7,640	466	Interest on shares, 78 £.; dividends on purchases, 280 £.; depreciation of fixed stock, 50 £.; depreciation of building fund, 46 £.; reserve fund, 11 £.	653	Quarterly, by members.	111	2,410	424
5,097	-	-	-	197	19,262	20,458	1,981	Interest, 197 £.; dividend, 1,090 £.; depreciation, 73 £.; reserve fund, 20 £.	1,060	Quarterly, by members.	330	6,478	899
353	157	96	10	19	2,391	2,733	341	Interest on paid-up shares, 14 £.; dividend on members' purchases, 124 £.; reserve fund, 26 £.; interest on loans, 5 £.	171	Quarterly, by members and a public accountant.	29	591	564
1,621	-	-	-	49	7,772	8,009	747	Interest, 49 £.; dividends, 668 £.; depreciation, 23 £.; reserve fund, 6 £.	336	Quarterly, by members, and yearly by a public auditor.	480	1,687	-
718	250	150	-	44	2,826	3,045	123	Interest on shares, 36 £.; depreciation of fixed stock, 4 £.; dividends, 1 s. 7 d.	412	Half-yearly, by an accountant.	30	1,534	562

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ENGLAND—continued. GLOUCESTER—cont ^d .									£.	£.	£.	£.
Industrial Co-operative	-	Nailsworth	-	- No Return.								
West Dean Industrial	1861	Parkend, near Lydney.	Grocers and drapers.	Yes - -	Yes -	118	9	7	441	1	22	24
HERTS:												
Industrial and Provident.	-	11, Spencer-street, St. Albans.	- No Return.									
Industrial and Provident.	-	High-street, Hemel Hempstead.	- No Return.									
Co-operative Progressive Stores and Industrial.	1860	65, Albert-build- ings, Hoddesdon.	Groceries and draperies.	No - -	No -	34	-	53	1,290	2	4	494
Economical Bread and Flour.	1854	Two Waters, He- mel Hempstead.	Bakery -	Weekly -	In some cases of distress.	81	9	9	197	10 s.	30	25
Industrial and Provident.	1862	Two Waters	Grocery and provisions.	Yes - -	No -	74	11	11	696	1	71	57
Industrial and Provident.	-	Watford	-	- No Return.								
KENT:												
Alfred Joint Stock Bread and Flour.	1854	North-street, Ash- ford.	Bread, flour, tea and coffee.	Yes - -	In some cases.	60	-	-	-	14 s.	-	-
Co-operative Industrial	-	Globe-lane, Chat- ham.	- No Return.									
Industrial - - -	-	Crayford-hill	- No Return—Dissolved.									
Self-Help Industrial Co-operative.	1864	Spital-street, Dart- ford.	Grocers and cheesemongers.	Taken, not given.	No -	86	45	34	208	1	84	38
Industrial Co-operative Provision.	1861	1, Frances-place, High - street, Deptford.	Provision and tea dealers.	No - -	No -	514	64	66	-	1	37	182
Industrial Co-operative	-	Temperance Hall, St. James's-st., Dover.	- No Return.									
Industrial Bread and Flour.	1863	1, Orchard - hill, Greenwich.	Baker and flour seller.	Yes - -	No -	85	1	1	630	1	1	9
Industrial Co-operative	-	71A, Week-street, Maidstone.	- No Return.									
Economical, Industrial and Provident.	1863	2, Broad - street, Mile-town, Sheerness.	Bakers -	Yes - -	No -	207	6	33	1,360	1	35	168
Co-operative Provision	1849	92, High - street, Mile-town, Sheerness.	Grocery, pro- visions and clothing.	Limited -	3-4ths	571	27	80	6,619	1	1,580	1,223
Industrial Co-operative	-	Doggett's-square, Canal - road, Stroud.	- No Return.									
Co-operative Provident	1851	7, Albion - road, Woolwich.	General dealers	No - -	No -	267	40	34	499	1	32	46
Baking - - -	1842	24, Chapel-street, Woolwich.	Bakers and flour dealers.	Given, not taken.	No -	329	13	16	-	1	13	25
Coal - - - -	1845	147, High-street, Woolwich.	Coal and coke	Taken, not given.	No -	415	-	7	254	10 s.	-	4

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Loan Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realized in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all other outlays of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
378	-	-	50	29	4,305	4,888	371	Interest on shares, 28 £.; dividends on purchases, 319 £.; depreciation fund, 24 £.	281	July and January by a public accountant.	117	1,754	960
389	204	-	-	25	1,015	1,429	92	Interest, 25 £.; dividends, 32 £.; depreciation, 20 £.; reserve fund, 4 £.	70	Quarterly	43	592	-
434	-	-	-	3	712	938	45	Trading loss on 1864, 6 £.; interest to members, 3 £.; interest added to shares, 11 £.; profit to members, 3 £.; profit added to shares, 13 £.; depreciation of plant, 5 £.	271	Quarterly, by members.	37	126	192
299	-	-	-	15	1,831	2,020	59	5 per cent. interest on share capital; the storekeeper purchases all goods required; depreciation fund, 10 per cent.	234	Quarterly, by members.	40	332	9
300	350	-	-	49	1,195	1,524	99	Interest on shares, 31 £.; invested in Post Office Savings Bank, 35 £.	327	Quarterly, by shareholders.	55	1,044	39
180	-	-	-	5	974	1,066	45	Interest on shares, 5 £.; dividends on purchases, 32 £.; depreciation, 7 £.	160	Quarterly, by members.	15	125	56
612	226	90	22	36	5,931	6,628	258	Depreciation, 17 £.; interest on shares, 27 £.; dividends on purchases, 214 £.	660	Half-yearly, by members.	246	1,147	182
627	-	-	-	-	1,491	1,757	62	5 per cent. on all shares in freehold and trading capital, remainder divided amongst members; dividend, 28 £.; profits, 81 £.	214	Quarterly, by members.	7	780	-
976	-	-	-	47	3,809	4,555	259	Interest on shares, 47 £.; profit to members, 158 £.; profit to non-members, 54 £.	579	Quarterly, by members.	18	1,164	976
465	1,590	202	64	229	14,988	17,059	1,189	Dividends on members' purchases, 709 £.; dividends on members' shares, 174 £.; dividends added to members' shares, 66 £.; dividends on non-members' purchases, 167 £.; depreciation of fixed stock, 93 £.	1,287	Monthly and quarterly, by members.	67	7,139	6,582
398	528	6	46	47	4,470	4,954	265	Two-thirds to members on their purchases, the remainder applied to carry on the business, but written off in the same proportion to each member's account.	360	Half-yearly, by members.	43	1,344	1,193
487	-	-	-	46	2,325	2,944	227	Interest, 46 £.; gratuities to employés, 1 £.; dividend and accumulated dividend, 180 £.	488	Quarterly, by members.	75	1,088	-
182	13	-	50	6	1,380	1,849	-	- - - - -	386	Half-yearly, by members.	130	816	881

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ENGLAND—continued.												
LANCASTER:												
Accrington and Church Industrial Co-operative.	1860	5, Oak - street, Accrington.	Drapery, gro- cery, clogs, and shoes.	No - -	No -	1,458	214	152	£. 13,474	£. 1	£. 2,805	£. 1,497
Industrial Co-operative	1864	Ainsworth -	Groceries and provisions.	Taken, not given.	-	73	27	5	346	1	156	3
Industrial and Provi- dent Co-operative.	1862	King - street, Hurst, near Ashton.	Grocers -	No - -	No -	196	76	-	198	2	37	-
Working Men's Co- operative.	1857	61, Welbeck - street, Ashton- under-Lyne.	General dealers	No - -	No -	282	86	98	-	1	271	436
Co-operative Store -	1847	Rochdale - road, Bacup.	Grocery, dra- perry, milli- nery, butcher- ing, shoe- making, and clogging.	No - -	No -	2,457	222	170	33,810	5	5,857	2,716
Industrial and Provi- dent.	1856	Clappgate, Bag- slate.	General dealers	No - -	No -	176	33	10	-	1	368	80
Industrial - -	1861	Bamber Bridge -	General gro- cery.	No - -	No -	74	-	-	311	1	7	-
Co-operative - -	-	Church - street, Barrow-in-Fur- noss.	- No Return.									
Industrial and Co-ope- rative.	1850	Sutcliffe - build- ings, Barrow- ford.	Grocers, &c. -	Yes - -	No -	158	26	1	369	50 s.	61	2
Industrial Co-operative	1860	Old Birtle -	Grocers -	Yes - -	No -	44	9	11	-	2	27	15
Industrial and Co-ope- rative Provision.	1865	130, Bank Top, Blackburn.	Drapery and groceries.	Yes - -	In a few cases.	87	18	22	607	1	29	74
Industrial Provident -	1860	4, York - street, Grimshaw Park, Blackburn.	Grocery, dra- perry, shoe- making, and clogging.	No - -	No -	203	34	20	2,160	1	423	369
Industrious Bees -	1861	72, Havelock - street, Black- burn.	Provision deal- ers.	Limited -	No -	66	13	12	-	2	34	18
Industrial Co-operative	1860	3, Ordnance - street, Bottom Gate, Blackburn.	Grocery and provisions.	No - -	No -	148	65	42	541	1	115	147
Daisyfield Industrial Bees Co-operative.	-	62, Whalley Old Road, Blackburn.	- No Return.									
Co-operative and In- dustrial.	1861	Market - street, Blackley.	Grocery, dra- perry, and hardware.	Taken, not given.	No -	302	76	14	3,175	1	1,005	393
Friendly Co-operative Industrial.	1861	Church - street, Blackrod.	- -	No - -	No -	100	29	15	528	1	121	67
Industrial Co-operative	1861	80, Sebastopol- buildings, Blakey Moor.	Grocery and provisions.	No - -	No -	287	145	35	1,168	1	407	124
Great and Little Bol- ton Equitable Indus- trial.	1859	Acresfield, Bol- ton.	Provisions, dra- perry, and shoes.	No - -	No -	1,241	635	51	10,897	1	3,061	1,230
Equitable Friends' Co- operative.	1849	Brickfield, near Rochdale.	Grocery, dra- perry, clog- ging, and shoemaking.	No - -	No -	356	27	21	-	1	688	1,472

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realized in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
7,748	100	-	-	316	29,877	32,579	3,093	Dividend, 2,886 £.; depreciation, 141 £.; educational, 46 £.; reserve fund, 19 £.	1,074	Monthly, by members.	441	8,074	163
342	308	306	-	15	2,250	2,364	184	Interest, 15 £.; dividend, 153 £.; depreciation, 2 £.; total, 172 £.	87	Quarterly, by accountants.	11	711	33
193	355	208	44	14	3,730	3,933	377	Interest on shares, 13 £.; dividend, 225 £.; depreciation of fixed stock, 16 £.	140	Quarterly	258	379	561
754	20	20	-	28	5,223	5,483	355	Interest, 28 £.; dividends, 341 £.; depreciation, 5 £.; reserve fund, 8 £.	260	Quarterly, by members.	91	883	786
12,282	3,556	4,174	1,903	618	65,413	72,974	8,911	Interest on shares and loans, 618 £.; dividends on purchases, 7,978 £.; educational, 144 £.; reserve fund, 164 £.; gifts, 6 £.	2,748	Quarterly, by members.	3,497	21,197	6,159
1,036	-	-	-	41	4,067	4,571	650	Depreciation of fixed stock, 7½ per cent.; interest on paid-up shares, 5 per cent.; profits divided according to purchases.	105	Fortnightly, by members.	438	1,285	1,127
216	-	-	-	12	2,074	2,215	114	Interest on shares, 9 £.; dividends, 80 £.; reduction of fixed stock, 24 £.: balance, 2 £.	86	Half-yearly, by members and an accountant.	35	273	
369	-	-	-	-	5,263	5,817	358	Interest on shares, 15 £.; dividends, 348 £.; reserve fund, 20 £.	137	Quarterly, by members.	185	649	539
105	-	-	-	1	990	1,139	102	Interest on shares, 1 £.; dividends on purchase, 53 £.; reduction of fixed stock, 10 per cent.	51	Quarterly, by members.	27	175	19
284	-	-	-	14	2,651	2,991	107	Interest on shares, 14 £.; dividend on purchases, 82 £.; reserve fund, 5 £.; depreciation fund, 4 £.	125	Quarterly, by members.	3	379	61
887	-	-	210	43	5,090	5,747	302	Reduction of fixed stock, 10 £.; interest on capital, 38 £.; loans, 4 £.; reserve fund, 10 £.; dividend on members' purchases, 204 £.; dividend on non-members' purchases, 18 £.; educational fund, 7 £.; carried forward, 6 £.	335	Quarterly, by members.	76	1,290	1,187
191	58	-	5	12	1,895	1,982	96	Interest on shares, 9 £.; dividend, 78 £.; depreciation, 3 £.	55	Quarterly	18	353	70
335	380	213	90	28	3,418	3,587	163	Interest on shares, 13 £.; dividends on purchases, 145 £.; depreciation of fixed stock, 22 £.	118	Quarterly, by members.	46	974	951
1,641	512	-	-	87	7,144	7,546	587	Interest on shares, 62 £.; dividend, 464 £.; educational fund, 14 £.; depreciation, 56 £.	343	Quarterly, by members.	181	3,029	672
276	-	-	-	12	4,380	4,644	341	Dividend on purchases, 336 £.; reserve fund, 4 £.	76	Quarterly, by members and accountants.	59	391	279
769	-	-	-	27	5,672	5,914	396	Interest on shares, 27 £.; dividend on purchases, 341 £.; reserve fund, 6 £.; depreciation fund, 21 £.	234	Quarterly, by members.	35	1,078	881
6,906	-	-	-	196	18,324	18,341	1,600	Interest, 196 £.; dividend, 1,290 £.; educational fund, 83 £.; depreciation, 12 £.; reserve fund, 67 £.	832	Quarterly, by members.	1,042	7,361	218
2,844	1,010	-	103	175	9,496	11,141	1,314	Interest, 175 £.; depreciation fund, 135 £.; dividends on purchases, 970 £.; educational fund, 24 £.; redemption, 8 £.	684	Quarterly, by members.	701	4,262	8

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ENGLAND—continued.													
LANCASTER—cont ^d .													
Equitable Progres- sionists.		1851	Bridge End, near Todmorden.	Grocery, dra- perry, and clogging.	Yes - -	No - -	361	48	37	£. 5,457	£. 1	£. 517	£. 155
Withnell Industrial Co- operative.		1861	Brinscall - -	Provision trade	No - -	No - -	46	10	3	361	1	31	6
Co-operative - -		1864	Britannia, near Bacup.	Grocery and drapery.	Taken, not given.	No - -	85	25	11	113	4	194	39
Equitable Co-operative and Industrial.		1861	Hargreaves-street, Burnley.	Grocery, dra- perry, and boot and shoe- making.	No - -	No - -	711	1	2	-	1	205	693
Co-operative Provision		1856	17 and 19 Market- street, Bury.	Grocers, dra- pers, tailors, butchers, and shoemakers.	No - -	No - -	2,950	1,068	202	50,814	5	9,263	9,637
Pilot Industrial Co- operative.		1860	18, Market-place, Chorley.	Grocery and provisions, butchering, shoemaking, &c.	No - -	No - -	787	225	49	12,071	1	3,309	2,007
Co-operative Industrial		1858	Clifton, near Man- chester.	Groceries -	3-4ths -	No - -	161	31	9	1,153	1	187	125
Equitable Co-operative		1861	Lower Gate, Cli- theroe.	Grocers -	No - -	No - -	205	29	18	1,694	1	425	328
Equitable Co-operative and Industrial.		1864	St. John-street, Colne.	Grocery -	No - -	No - -	40	20	1	145	5	145	1
Industrial - -		1854	Crawshawbooth	Grocery and drapery.	Yes - -	No - -	82	9	3	1,924	5	92	78
Equitable Industrial and Co-operative.		1861	Dalton-in-Furness	Grocers and drapers.	Yes - -	No - -	357	85	13	3,023	1	1,398	780
Co-operative - -		1861	111, High-street, Lower Darwen.	Grocers and drapers.	No - -	No - -	121	17	6	705	1	185	68
Industrial Co-operative		1860	23, Green-street, Over Darwen.	Grocery, dra- perry, shoe- making, and clogging.	No - -	No - -	870	111	119	16,018	1	4,348	3,540
Co-operative - -		1864	19, Corless Cot- tages, Dolphin- holme.	General gro- cery.	Taken, not given.	No - -	26	4	8	192	1	57	81
Industrial Co-operative		1861	Queen - street, Droylsden.	Grocers, &c. -	No - -	No - -	116	45	5	1,066	1	314	165
Industrial Co-operative		1859	Eagley Bridge, near Bolton.	Grocery and provisions.	No - -	No - -	159	34	18	2,629	1	644	345
Industrial Co-operative		1860	36, Earles-street, Earlestown.	Groceries, pro- visions, and shoes.	Given, not taken.	No - -	239	37	33	3,348	1	539	510
Provident Industrial Co-operative.		1857	Peel-street, Eccles	Grocery, provi- sions, shoe- making, and clogging.	No - -	No - -	570	147	32	-	1	2,306	1,110
Co-operative and In- dustrial Manufac- turing.		-	Irwell-place, Ec- cles, Manches- ter.	- No Return.									
Industrial and Provid- ent.		1860	Edensfield, near Bury.	Grocery and drapery.	Taken, not given.	No - -	204	29	16	1,740	1	366	259
Co-operative - -		1856	Edgesideholme, Bridleway.	Grocers and drapers.	Yes - -	No - -	326	45	15	656	5	656	315
Industrial Co-operative		1860	Daisy Bank, Edgworth.	Grocery, pro- visions, and drapery.	No - -	No - -	55	8	15	1,479	1	241	201

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,848	447	-	221	104	11,615	13,012	1,514	Interest on shares, 104 £.; on members' purchase dividends, 1,396 £.; reserve fund, 35 £.; depreciation of fixed stock, 24 £.	382	Half-yearly, by members.	359	3,421	2,559
190	-	-	-	7	1,081	1,137	64	£. 61 - - - -	50	By members -	46	30	-
113	14	-	-	4	1,584	1,754	242	Interest on shares, 4 £.; dividends, 231 £.	50	Quarterly, by members.	18	341	171
4,081	350	-	-	139	6,267	7,834	1,136	Interest, 139 £.; dividend, 178 £.; education, 4 £.; depreciation of building, 25 £.; depreciation of fixed stock, 36 £.; reserve fund, 1 £.; members' claims, 165 £.	585	Quarterly, by accountants.	167	5,809	477
11,644	-	-	-	830	80,820	91,196	11,552	Interest on capital, 830 £.; depreciation, 176 £.; educational fund, 261 £.; reserve fund, 105 £.; donation, 10 £.; dividend on purchases, 10,169 £.	3,636	Quarterly, by members.	11,917	29,179	468
5,524	-	-	-	238	18,482	19,012	1,046	Members' dividend, 732 £.; non-member's dividend, 13 £.; interest on shares, 238 £.; depreciation of fixed stock, &c., 33 £.; reserve fund, 30 £.	897	Quarterly, by members.	93	7,502	1,662
658	-	-	-	32	4,841	5,488	583	Interest on shares, 32 £.; dividend, 550 £.	659	Half-yearly, by members.	343	657	1,052
1,604	-	-	-	68	3,945	4,543	295	Interest on shares, 68 £.; dividend on purchases, 208 £.; reserve fund, 8 £.	262	Quarterly, by members.	308	287	13
144	-	-	-	-	1,195	1,264	69	Interest and dividend, 68 £.	-	Quarterly, by members.	8	165	-
453	45	-	30	25	2,149	2,484	205	Interest, 25 £.; dividend on purchases, 180 £.	108	Quarterly, by members.	124	778	205
3,023	-	-	-	108	7,381	7,868	769	Dividends on purchases, 636 £.; depreciation of building, 82 £.	348	Quarterly, by members.	636	3,204	160
519	22	-	-	25	3,314	3,713	288	Interest on shares, 25 £.; dividend on purchases, 254 £.; depreciation, 5 £.; reserve fund, 3 £.	159	Quarterly, by members.	94	656	541
6,556	330	689	620	297	27,822	30,904	2,517	Interest on shares, loans, reserve, and guarantee funds, 297 £.; dividend to members, 1,761 £.; dividend to non-members, 203 £.; depreciation, 125 £.; reserve fund, 58 £.; dividend guarantee fund, 71 £.	1,219	Quarterly -	474	7,012	7,390
110	-	-	-	3	935	974	19	Interest, 3 £.; dividends, 11 £.; reserve, 4 £.	46	Quarterly, by accountants.	10	198	35
477	-	-	59	19	2,665	2,845	212	Interest on shares, 19 £.; dividends, 187 £.; depreciation of fixed stock, 5 £.	184	Quarterly, by members.	65	611	109
1,263	-	-	-	-	4,666	5,196	426	Dividends, 353 £.; interest, 49 £.; depreciation, 24 £.	171	Quarterly, by members.	363	1,271	-
1,366	-	-	-	57	6,208	7,055	644	Dividends, 588 £.; reduction of fixed stock, 16 £.; reserve fund, 39 £.	343	Quarterly, by members.	217	1,642	1,459
4,402	-	-	-	101	11,502	12,819	1,269	Interest, 191 £.; dividend to members, 891 £.; reserve fund, 53 £.; depreciation of fixed stock, 62 £.; bonus to non-members, 24 £.; educational purposes, 17 £.; depreciation of building, 20 £.; public clock, 4 £.	1,030	Weekly, by members.	149	4,880	120
1,145	110	30	-	40	4,562	5,116	485	Dividend, 442 £.; interest on shares, 43 £.	192	Quarterly, by members.	421	1,758	1,658
1,803	200	-	-	92	7,012	8,002	984	Dividend and reserve fund, 984 £.; interest, 92 £.	260	Quarterly, by members.	184	2,488	2,673
668	175	-	-	38	1,252	1,435	137	Interest on shares, 32 £.; dividends, 84 £.; interest on loan, 7 £.; depreciation fund, 12 £.	106	Quarterly, by members.	47	825	874

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ENGLAND—continued.												
LANCASTER—continued.									£.	£.	£.	£.
Healey Co-operative -	1857	Ending - -	Grocers and drapers.	No - -	No -	263	56	24	-	1	1,185	822
Industrial - - -	1859	New-road, Fails- worth, near Manchester.	Grocery -	Taken, not given.	No -	473	197	86	3,485	1	952	419
Farnworth and Kers- ley Industrial and Provident. Co-operative - - -	-	Farnworth, near Manchester.	- -	No Return—Dissolved.								
- - -	1853	Firgrove, near Rochdale.	Drapers and grocers.	No - -	No -	140	10	9	-	1	318	577
Industrial and Provid- ent.	1849	Green Booth, near Rochdale.	Grocers, tea dealers and drapers.	Given, not taken.	No -	73	9	11	-	1	183	160
Industrial and Co-ope- rative Provision.	1859	Great Harwood -	Grocery and drapery.	No - -	No -	282	47	46	3,448	1	794	661
Co-operative Industrial	1850	Blackburn-road, Haslingden.	Grocery and drapery.	Yes - -	No -	399	44	25	-	1	459	378
Industrial Co-operative Provision.	-	17, Rochdale-road, Head Bridge, near Bury.	-	No Return.								
Co-operative Industrial	-	Heaton Mersey, Stockport.	-	No Return.								
Industrial - - -	-	Hebers, near Mid- dleton.	-	No Return.								
Equitable Co-operative	-	Liverpool - road, St. Helen's.	-	No Return.								
Sutton Alkali Works Equitable Industrial Co-operative.	-	1, Warrington - road, St. Helen's.	-	No Return.								
Co-operative and Ind- ustrial.	1861	Helmshore -	Grocers and drapers.	Yes - -	No -	53	13	-	283	1	56	-
Industrial Co-operative	1850	Bamford - road, Heywood.	Grocery, dra- pery, and but- chering.	No - -	No -	754	173	119	22,930	1	2,609	1,584
Friendly Co-operative	1858	Market - street, Hindley.	Grocers, dra- pers, provision dealers, clog- gers, and shoe- makers.	No - -	No -	388	135	47	10,172	1	2,543	1,060
Equitable Co-operative Industrial.	-	Hooley Bridge, near Rochdale.	-	No Return—Dissolved.								
Industrial Co-operative	1862	Horwich -	Grocers and drapers.	Taken, not given.	No -	117	56	23	974	1	436	101
Manchester and Sal- ford Industrial.	1858	Upper Medlock- street, Hulme.	Grocers, dra- pers, butchers, and bakers.	No - -	No -	1,518	567	304	21,745	1	5,547	3,200
Hulme and Chorlton Friendly Co-ope- rative and Industrial. Industrial Co-operative	-	Hulme - -	-	No Return—Dissolved.								
-	1861	Hillgate - street, Hurst Brook.	Grocers and provision deal- ers.	No - -	No -	55	15	1	310	1	54	2
Equitable Industrial Co-operative.	-	Kirkby Ireleth -	-	No Return.								
Industrial Co-operative	1861	Knuzden Brook	General dealers	Yes - -	No -	75	29	8	547	1	177	111
Lancaster and Skirton Equitable Industrial.	1860	16, Penny-street, Lancaster.	General dealers, grocery, and drapery.	No - -	No -	840	140	40	5,902	1	1,841	1,007
Industrial Equitable Pioneers.	1860	Lanebottom -	Grocers -	Yes - -	In some cases.	84	23	9	-	1	511	376
Friendly Co-operative	1858	Ellesmere-street, Leigh.	Grocers, millers, and provision dealers.	No - -	No -	1,812	248	100	32,289	1	9,502	7,824
Industrial Co-operative	-	Levenshulme -	-	No Return.								

3.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realized in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
164	228	-	13	104	6,130	6,820	864	Interest, 104 £.; dividend, 819 £.; depreciation, 44 £.	161	Weekly, by members.	258	2,164	-
286	-	-	-	97	10,142	10,000	649	Dividend to members, 584 £.; dividend to non-members, 38 £.; depreciation of fixtures, 12 £.; redemption fund, 12 £.; help to Burnley Co-operative Society, 1 £.	452	Quarterly, by members.	679	2,702	2,497
399	-	-	-	57	3,525	3,902	409	£. 467 - - - -	92	Quarterly, by members.	249	1,316	1,339
516	52	90	38	23	2,430	2,787	389	Interest on shares, 24 £.; dividends on purchases, 365 £.	30	Quarterly, by members.	56	661	661
378	128	-	50	94	5,098	5,858	759	Interest on shares, &c., 94 £.; dividend, 262 £.; depreciations, 6 £.; reserve fund, 3 £.	287	Quarterly, by members.	289	2,137	-
116	925	738	386	132	8,730	9,601	1,473	Dividend on purchases, 983 £.; interest on share and loan capital, 132 £.; reserve fund, and depreciation, 12 £.	345	Monthly, by members.	167	3,662	40
228	-	-	-	9	1,885	1,973	140	Interest, 9 £.; dividends on purchases, 134 £.; reserve, 6 £.	68	Half-yearly, by members.	31	473	382
891	-	-	-	376	22,600	24,400	3,800	Interest on shares, 376 £.; dividends, 2,284 £.; depreciation fund, 128 £.; reserve fund, 85 £.; educational fund, 60 £.; grants, 67 £.; expenses, 800 £.	800	Quarterly, by members.	1,070	8,900	-
299	-	-	-	226	8,261	9,194	772	Interest, 226 £.; dividends, 478 £.; depreciation, 61 £.; reserve fund, 5 £.	1,244	Quarterly, by members.	455	5,591	161
770	275	50	20	41	2,395	2,413	223	Dividends, 148 £.; depreciation fund, 18 £.; reserve fund, 56 £.	291	Quarterly, by members.	42	1,262	160
1,180	381	95	60	421	31,476	34,271	2,797	Interest, 421 £.; dividend, 1,995 £.; bonus to non-members, 180 £.; depreciation of fixed stock, 199 £.	1,758	Weekly, by members.	2,311	11,433	227
127	-	-	-	4	968	997	54	Interest, 4 £.; dividend, 42 £.; reserve fund, 3 £.; depreciation, 2 £.	56	Quarterly, by members.	23	133	-
390	71	54	25	14	1,755	1,835	165	Interest, 14 £.; members' purchase, 118 £.; fixed stock, 21 £.	41	Quarterly, by a disinterested person.	38	358	2
387	-	-	-	167	13,495	15,276	1,431	Interest, 167 £.; dividend, 1,175 £.; reserve fund, 33 £.; depreciation, 55 £.	536	Quarterly, by members.	654	4,945	-
777	-	-	-	35	2,447	2,717	282	Interest, 35 £.; dividend, 241 £.; depreciation, 2 £.	119	Quarterly, by members.	531	1,008	142
-	-	-	-	1,107	31,559	37,239	2,473	Dividends, 2,061 £.; educational fund, 30 £.; depreciation, 260 £.; insurance fund, 100 £.	3,312	Quarterly, by members.	3,851	24,071	-

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1865.	7. Number of Members Admitted during the Year ending 31st Dec. 1865.	8. Number of Members With- drawn during the Year ending 31st Dec. 1865.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1865.	10. Amount of each Share.	11. Amount received on Shares during the Year 1865.	12. Amount Withdrawn by Members during the Year 1865.
ENGLAND—continued.												
LANCASTER—cont^d.												
Co-operative Society of Industry.	1851	Littleborough, near Manchester.	Butchering, clogging, dra- perry, and grocery.	No - -	No -	500	79	56	£. 19,055	£. 5	£. 2,688	£. 1,718
Co-operative Provident Association.	-	15, Camden-street, Liverpool.	- No Return.									
Industrial - -	-	35, Latimer-street, Liverpool.	- No Return—Dissolved.									
Equitable Co-operative	-	53, Renshaw-street, Liverpool.	- No Return—Dissolved.									
Industrial Co-operative	1860	2, Moorgate Fold, Livesey.	Grocers, drapery, and pottery.	Yes - -	No -	86	34	4	£. 507	£. 1	£. 200	£. 11
Industrial and Provid- ent.	1862	Lowick - green, Newton-in-Cart- mel.	Grocery and drapery.	Partly -	-	53	16	8	£. 522	£. 1	£. 86	£. 53
Industrial - -	1859	Nelson - street, Lowmoor.	Grocers and drapers.	Yes - -	No -	32	10	5	£. 385	£. 1	£. 37	£. 53
Manchester and Salford Equitable.	1859	Downing - street, Ardwick, Man- chester.	General dealers	No - -	No -	2,100	704	104	£. 30,512	£. 1	£. 8,522	£. 3,945
Manchester and Salford Carters and Porters.	1862	16, Heaton-street, Ardwick, Man- chester.	Grocers -	No - -	No -	13	2	-	£. 22	£. 5s.	£. 3	-
North of England Co- operative Wholesale Industrial and Pro- vident.	1863	53, Dantzic-street, Manchester.	Grocery and provisions.	No - -	-	24,005	5,668	-	£. 5,452	£. 5s.	£. 3,112	£. 77
Working Hatters' In- dustrial Association.	-	83, Bridge-street, Manchester.	- No Return.									
Working Tailors' In- dustrial Association.	-	83, Bridge-street, Manchester.	- No Return.									
Bee-hive Equitable Co- operative and In- dustrial.	-	52, Butler-street, Manchester.	- No Return.									
Industrial Co-operative Paper Staining.	-	25, Coverdale- street, Ardwick, Manchester.	- No Return.									
Middleton and Tonge Industrial.	1850	Long-street, Mid- dleton.	Grocery and provisions, drapery, &c.	Taken, not given.	-	520	51	60	£. 13,801	£. 1	£. 1,743	£. 1,790
Equitable Pioneers -	1850	Stonepit-field, Milnrow.	Grocery, dra- perry, and butchering.	No - -	No -	671	78	28	-	£. 1	£. 3,115	£. 950
Provident Industrial Co-operative.	-	Moorside, Swinton	- No Return.									
Industrial Co-operative	1856	Arundel - street, Mossley.	Grocery, but- chering, dra- perry, &c.	No - -	No -	975	146	81	-	£. 1	£. 2,036	£. 1,337
Self-help Industrial Co-operative.	1863	Moston - -	Farming -	No - -	No -	7	-	-	£. 77	£. 1	-	-
Shuttle-making -	-	Rhodes Bank Works, Mumps, Oldham.	- No Return.									
Co-operative - -	1859	Albert-street, Nel- son.	Grocers and drapers, &c.	No - -	No -	240	46	6	-	£. 2	£. 412	£. 162
Provident Industrial Co-operative.	-	Newton, near Warrington.	- No Return—Dissolved.									
Clayton-le-Moors In- dustrial Co-operative.	-	Barnes - square, Oakenshaw, Clayton-le-Moors.	- No Return.									
Industrial Co-operative	1850	14, Greenacres- hill, Oldham.	Grocery and provisions, &c.	No - -	No -	1,140	175	27	£. 59,686	£. 1	£. 12,786	£. 8,109

13. Amount of Share Capital on 31st Dec. 1865.	14. Amount of Loan Capital on 31st Dec. 1865.	15. Amount received on Loans during the Year 1865.	16. Loans repaid during the Year 1865.	17. Amount paid for Interest during the Year ending 31st Dec. 1865.	18. Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	19. Cash received for Goods Sold in the Year ending 31st Dec. 1865.	20. Profit realised in the Year ending 31st Dec. 1865.	21. Profits, how applied.	22. Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Fines, and all Incidentals of Work and Repairs, &c.	23. Whether Accounts are regularly Audited, and at what Period.	24. Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	25. Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	26. Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
5,843	2,448	1,071	217	419	15,634	16,724	1,739	Interest, 323 £; loan interest, 96 £; dividends, 1,174 £; non-members' dividend, 52 £; depreciation, 50 £; educational, 16 £; reserve, 20 £; gifts, 5 £.	448	Monthly, by members.	117	9,082	102
563	210	210	-	19	2,445	2,546	198	5 per cent. on paid-up shares	73	Quarterly, by accountants.	32	56	2,031
286	-	-	-	12	1,279	1,354	71	Interest, 12 £; dividend on purchases by members, 50 £; non-members' purchases, 3 £; stock-taking, 2 £; auditing, 1 £; depreciation, 1 £.	56	Quarterly, by members.	47	404	97
174	77	50	1	9	1,455	1,509	118	Interest, 9 £; dividend, 59 £; depreciation fund, 3 £; reserve fund, 39 £.	62	Monthly, by members.	8	384	33
13,567	273	230	37	537	41,778	44,864	2,611	Dividend on purchases, 2,045 £; bonus to non-members, 315 £; educational fund, 64 £; depreciation, 186 £.	4,361	Quarterly, by members.	2,295	15,049	401
22	2	-	10	1	156	176	19	Loan and interest, 10 £; interest on shares, 1 £, dividends on purchases, 6 £.	2	Quarterly, by members.	2	25	1
5,387	2,975	2,960	100	190	121,579	119,268	2,049	Interest, 190 £; dividend, 1,628 £; depreciation, 146 £; balance, 75 £.	731	Weekly, by members.	2,341	10,434	2,006
4,671	555	52	62	254	11,422	12,820	1,099	Interest on shares and loans, 254 £; dividend to members, 738 £; bonus to non-members, 34 £; depreciation of fixed stock, 65 £; balance not applied, 6 £.	926	Weekly, by members.	242	5,564	13
9,264	-	-	-	383	17,851	20,585	2,688	Interest of shares, 383 £; dividend on purchases, 2,197 £; education fund, 11 £; depreciation fund, 69 £; reserve fund, 24 £; miscellaneous, 2 £.	644	Quarterly, by members.	1,934	10,141	9,396
7,085	768	875	117	341	26,287	28,790	2,502	Interest, 342 £; dividend, 2,045 £; educational fund, 19 £; depreciation fund, 65 £; reserve fund, 29 £.	1,219	Fortnightly, by members.	1,083	8,832	8,148
1	-	-	-	-	-	-	-	- - - - -	-	Half-yearly, by members.	1	1	-
2,041	80	-	230	98	6,066	6,215	369	Interest, 98 £; dividends, 288 £; depreciation 4 £.	142	Quarterly, by non-members.	120	2,463	178
15,567	349	66	85	603	54,515	60,606	6,437	Dividend to members, 5,866 £; dividend to non-members, 387 £; educational purposes, 13 £; reserve fund, 72 £; special depreciation of buildings, &c., 35 £; balance undisposed of, 60 £.	1,897	Weekly, by members.	1,921	18,931	179

[illegible]

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realized in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
22,924	3,215	596	859	1,135	59,936	64,628	7,912	Interest on shares, 969 <i>l.</i> ; interest on loans, 155 <i>l.</i> ; dividend to members, 5,758 <i>l.</i> ; dividend to non-members, 87 <i>l.</i> ; depreciation of buildings, &c., 581 <i>l.</i> ; educational, 150 <i>l.</i> ; guarantee fund, 210 <i>l.</i>	2,683	Weekly, by members.	1,579	30,223	202
2,200	731	730	36	118	8,801	9,227	922	Interest on loans, 33 <i>l.</i> ; interest on shares, 85 <i>l.</i> ; dividend on purchases, 764 <i>l.</i> ; dividend for non-members, 19 <i>l.</i> ; depreciation, 18 <i>l.</i> ; reserve, 2 <i>l.</i>	1,892	Quarterly, by two members.	84	3,602	531
329	24	-	-	14	2,023	2,128	78	Dividend to members, 45 <i>l.</i> ; interest on capital, 13 <i>l.</i> ; balance, 18 <i>l.</i>	133	Monthly, by non-members.	16	286	108
2,139	208	157	50	89	5,871	6,976	907	Interest on capital, 84 <i>l.</i> ; interest on loans, 5 <i>l.</i> ; dividend on purchases, 594 <i>l.</i> ; depreciation fund, 104 <i>l.</i> ; educational fund, 18 <i>l.</i> ; reserve fund, 42 <i>l.</i> ; balance, 57 <i>l.</i>	438	Quarterly, by members.	-	2,843	134
2,379	-	-	-	103	8,233	8,937	843	Interest, 103 <i>l.</i> ; dividend on purchases, 680 <i>l.</i> ; depreciation, 59 <i>l.</i>	429	Quarterly	305	2,660	2,660
4,851	800	-	294	272	13,468	16,099	2,041	Dividend on purchases, 1,652 <i>l.</i> ; interest on shares, 221 <i>l.</i> ; interest on loans, 44 <i>l.</i> ; reserve fund, 38 <i>l.</i> ; depreciation, 104 <i>l.</i> ; educational, 24 <i>l.</i>	610	Quarterly, by members.	1,597	6,010	160
2,693	133	407	400	133	11,687	13,594	1,866	Dividend on purchases, 1,663 <i>l.</i> ; depreciation fund, 63 <i>l.</i> ; interest on shares, 127 <i>l.</i> ; profits, 12 <i>l.</i>	374	Monthly, by members.	1,064	3,902	2,971
3,330	1,812	569	152	223	14,498	16,617	2,214	Interest on loans, 85 <i>l.</i> ; interest on shares, 138 <i>l.</i> ; dividends on purchases, 1,856 <i>l.</i> ; library and news room, 40 <i>l.</i> ; depreciation, 40 <i>l.</i> ; reserve fund, 30 <i>l.</i> ; profits undivided, 23 <i>l.</i>	767	Weekly, by members.	853	5,830	5,198
86	-	-	-	4	531	615	98	Interest, 4 <i>l.</i> ; dividend, 60 <i>l.</i> ; depreciation, 3 <i>l.</i> ; reserve fund, 1 <i>l.</i>	27	Quarterly, by members.	39	111	111
2,059	125	30	45	96	7,073	7,634	847	Interest, 96 <i>l.</i> ; dividend, 697 <i>l.</i> ; bonus to non-members, 10 <i>l.</i> ; depreciation of fixed stock, 42 <i>l.</i>	292	Quarterly, by members.	1,012	2,568	63
361	-	-	-	12	1,581	1,724	107	5 per cent. on paid-up shares	98	Quarterly, by members.	5	333	30
90,941	16,783	3,418	1,799	-	92,014	133,895	1,524	Divided on capital - -	18,222	Weekly, by members.	10,639	107,008	159
69,307	342	79	20	2,721	172,561	196,234	25,156	Interest on shares, 2,850 <i>l.</i> ; interest on loans, 13 <i>l.</i> ; dividend on purchases, 20,274 <i>l.</i> ; educational, 537 <i>l.</i> ; reserve fund, 458 <i>l.</i> ; depreciation of fixed stock, 960 <i>l.</i> ; charitable institutions, 78 <i>l.</i>	9,722	Quarterly, by members.	17,304	79,778	1,024
2,842	-	-	-	115	3,369	3,653	387	Dividend, interest, and depreciation of fixed stock.	131	Quarterly, by members.	322	2,972	-

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1865.	7. Number of Members Admitted during the Year ending 31st Dec. 1865.	8. Number of Members With- drawn during the Year ending 31st Dec. 1865.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1865.	10. Amount of each Share.	11. Amount received on Shares during the Year 1865.	12. Amount Withdrawn by Members during the Year 1865.
ENGLAND—continued.												
LANCASTER—cont ^d .												
Equitable Pioneers' Industrial and Provident Co-operative.	1861	Greenfield - gate, Shaw.	Grocers and general dealers.	No - -	No - -	68	-	1	£. 100	£. 1	£. 25	£. 7
Co-operative Provident	1851	Sandy-lane, Shaw, near Oldham.	Grocery, drapery, and butchery.	Taken, not given.	No - -	376	56	17	-	1	935	455
Volunteer and Industrial.	1861	Millgate, Shaw-forth, Rochdale.	Grocery and drapery.	No - -	No - -	110	41	7	1,400	1	915	182
Co-operative and Industrial.	1860	Rose Cottage, Shawforth.	Grocery, drapery, and patent medicines.	No - -	No - -	136	27	2	988	2	199	59
Friendly Co-operative and Industrial.	-	17, London-street, Southport.	- No Return.									
Industrial Co-operative	-	Tunstead Bottoms, Stacksteads, Manchester.	- No Return.									
Industrial Co-operative	1850	Steps, near Rochdale.	Grocery, drapery, and clogging.	No - -	No - -	300	21	33	5,437	1	656	461
Summerseat and Brooksbottoms Industrial - Glass Works Co-operative.	1861	Higher Summerseat.	Provisions, grocery, and drapery.	No - -	No - -	136	28	2	815	5	97	71
	1859	Sutton, near St. Helen's.	Drapers, grocers, and provision dealers.	Yes - -	No - -	54	15	5	307	1	74	46
Sutton Rolling Mills Co-operative Industrial.	1861	Sutton, St. Helen's	Grocers - -	Yes - -	No - -	83	11	8	479	1	52	21
Co-operative Industrial	-	Sutton - -	- No Return.									
Flour Mill - -	-	Todmorden - -	- No Return—Dissolved.									
Industrial Co-operative	1861	Tottington, near Bury-lane.	Grocers and general dealers.	Taken, not given.	No - -	240	77	11	2,699	1	390	405
Industrial Co-operative	1860	Tunstead - -	Grocery and drapery.	Yes - -	No - -	316	44	19	1,807	3	125	108
Co-operative Industrial	-	Shuttle - street, Tyldesley, near Manchester.	- No Return.									
Swarthmoor and Ulverston Co-operative.	1861	Market - street, Ulverston.	Grocers, drapers, shoemakers, and cloggers.	Yes - -	3-4ths	123	29	24	1,274	1	208	122
Co-operative - -	1849	Hollins Walsden	Grocers and provision dealers.	No - -	No - -	240	25	17	-	2	117	169
Industrial Co-operative	1859	Wardle - -	Grocery and drapery.	Yes - -	No - -	110	20	10	1,400	2	63	22
Equitable Industrial Co-operative.	1860	33, Saubey-street, Warrington.	General dealers.	No - -	No - -	141	37	13	1,866	1	402	134
Co-operative and Industrial.	1860	Waterfoot - -	Grocers and drapers.	No - -	No - -	445	159	32	4,094	5	831	431
Industrial and Provident.	1862	Waterloo, near Ashton - under Lyne.	Provision dealers and drapery.	No - -	No - -	228	64	10	1,009	1	455	66
Industrial and Provident.	1862	Warburton - hill, Westleigh.	Grocery, and provisions.	No - -	No - -	29	13	3	179	1	63	39
Friendly Co-operative	1858	Garsey - lane, Westhoughton.	Grocers, provision dealers, and drapers.	No - -	No - -	142	78	3	2,137	1	570	182

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realized in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
142	56	-	-	8	1,093	1,218	67	Divided amongst members in proportion to their purchases, and interest on all paid-up shares.	67	Quarterly, by members.	37	219	198
2,585	-	-	-	101	11,710	12,931	1,189	Interest on shares, 101 £.; dividends, 997 £.; education, 19 £.; depreciation, 71 £.	506	Quarterly, by two members.	169	2,780	-
278	45	38	-	4	2,228	2,428	335	Interest of shares, 4 £.; dividends, 41 £.; added to share capital, 282 £.; reserve fund, 12 £.	72	-	105	30	72
406	229	-	12	24	2,703	3,034	436	Dividend to members -	105	Quarterly, by members.	266	872	728
1,858	570	267	82	90	8,120	8,791	842	Interest on shares and loans, 90 £.; dividend on purchases, 693 £.; depreciation, 26 £.; reserve fund, 12 £.; interest added to loan money, 15 £.; United Methodist New Church, 5 £.	359	Quarterly, by two members.	198	2,675	262
487	-	-	-	21	2,771	3,020	341	Depreciation, 2 £.; capital, 21 £.; on purchases, 300 £.	102	Quarterly, by members.	56	591	10
307	-	-	-	108	3,665	3,964	169	On purchases, 60 £.; dividend on shares, 108 £.	173	Annually	95	651	564
364	55	-	-	41	4,662	5,026	263	Interest on loans, 5 £.; interest on shares, 36 £.; dividend on purchases, 187 £.; non-members' purchases, 31 £.; reserve fund, 25 £.; depreciation of fixed stock, 9 £.	318	Quarterly, by members.	65	895	207
1,940	245	-	-	53	5,268	5,834	486	Interest 53 £.; dividends, 472 £.; educational, 12 £.; depreciation, 23 £.; reserve fund, 21 £.	155	Quarterly, by non-members.	316	1,773	247
1,239	-	-	-	56	8,878	10,387	1,542	Interest, 56 £.; dividends, 1,365 £.; depreciation, 8 £.; reserve fund, 11 £.	193	Fortnightly, by a member.	162	2,154	1,691
601	-	-	-	20	2,252	2,421	133	Interest, 20 £.; dividends to members, 100 £.; dividends to non-members, 2 £.; depreciation, 8 £.; donation to Burnley Society, 1 £.	163	Quarterly, by members.	23	844	198
929	1,369	312	153	89	6,147	6,850	651	Interest on shares, 42 £.; dividend on purchases, 635 £.; depreciation, 25 £.	1,227	Quarterly, by members.	194	2,656	128
1,086	-	-	-	-	4,232	4,281	326	5 per cent. interest on paid-up shares, depreciation, and reserve fund; 2½ per cent. on all profits.	73	Quarterly, by members.	230	1,290	90
749	-	-	-	25	3,348	3,567	443	Dividends on purchases, 167 £.; depreciation, 20 £.; reserve, 17 £.	210	By a member and non-member.	28	823	-
2,334	325	125	15	101	10,030	10,779	1,243	Dividend and interest, 751 £.; depreciation, 11 £.; reserve fund, 1 £.	314	Weekly, by members.	531	3,238	2,853
847	-	-	-	23	5,355	5,631	432	Interest of shares, 23 £.; dividends on purchases, 388 £.; depreciation, stock, 13 £.; depreciation, new building, 5 £.	204	Quarterly, by a member and non-member.	170	978	-
50	-	-	-	-	664	694	60	5 per cent., 1 £.; dividends, 28 £.	29	Quarterly, by members.	14	50	-
1,300	-	-	-	43	2,823	2,975	372	Interest, 32 £.; dividends on purchases, 2s. per £.; reserve fund, 21 £.	109	Quarterly, by two non-members.	89	1,332	-

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
2,208	1,745	1,002	168	139	11,210	12,896	1,472	Depreciation fund, 73 £.; reserve fund, 49 £.; dividends, 1,349 £.	413	Quarterly, by members.	1,402	3,078	4,060
904	-	-	-	38	4,377	5,007	433	Interest, 38 £.; dividend, 375 £.; reserve fund, 6 £.; depreciation fund, 13 £.	182	Quarterly, by members.	43	1,385	332
152	131	170	40	11	1,534	1,615	121	Dividends, 53 £.; interest on shares, 6 £.; educational fund, 1 £.; depreciation fund, 2 £.; reserve fund, 5 £.	53	Quarterly, by members.	22	493	8
128	-	-	-	6	789	825	75	£. 5 per cent. dividends paid on members' purchases.	44	Quarterly, by members.	13	136	-
522	100	-	-	29	1,715	1,857	128	Interest on shares, 24 £.; dividend on purchases, 88 £.; depreciation of stock and buildings, 15 £.	64	Half-yearly, by members.	123	722	33
143	-	-	-	7	1,031	1,110	41	Interest, 7 £.; dividends, 34 £.	43	Quarterly, by an accountant and a member.	-	155	5
798	-	-	-	34	3,529	3,881	224	Interest on shares, 34 £.; dividend on purchases, 189 £.	218	Quarterly, by an auditor and a member.	39	962	85
1,178	-	-	-	-	3,288	3,433	145	Interest, 37 £.; dividend, 105 £.; depreciation, 1 £.	184	Quarterly, by members.	21	890	-
153	-	-	-	4	2,697	3,086	240	Interest on shares, 4 £.; on goods, 235 £.	128	Quarterly, by members.	56	158	-
131	-	-	-	5	625	718	68	Interest, 5 £.; dividend, 16 £.	46	Half-yearly, by members.	24	141	-
108	-	-	-	4	916	1,001	61	Dividend on purchases, 49 £.; reserve fund, 4 £.; depreciation fund, 4 £.; interest on shares, 4 £.	71	Quarterly, by members.	23	188	44
672	-	-	-	22	3,054	3,148	160	Interest on shares, 22 £.; dividends to members, 128 £.; depreciation fund, 9 £.	196	Quarterly, by members.	38	720	-
25	-	-	-	-	676	735	25	Dividend on purchases, 23 £.; depreciation fund, 1 £.	46	Quarterly, by members.	5	35	-
125	-	-	-	-	1,936	2,171	127	Interest on capital, &c., 172 £.	86	Quarterly, by members.	73	210	-
215	-	-	-	-	3,099	3,517	373	2s. in the £. on purchases; interest on shares, 8 £.; reserve fund, 10 £.	198	Half-yearly, by members.	71	350	-
192	-	-	-	18	2,319	2,394	123	Interest on shares, 8 £.; dividends, 62 £.; depreciation, 1 £.	161	Quarterly, by members.	-	254	-

[illegible]

13. Amount of Share Capital on 31st December 1865.	14. Amount of Loan Capital on 31st December 1865.	15. Amount received on Loans during the Year 1865.	16. Loans repaid during the Year 1865.	17. Amount paid for Interest during the Year ending 31st December 1865.	18. Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	19. Cash received for Goods Sold in the Year ending 31st Dec. 1865.	20. Profit realised in the Year ending 31st Dec. 1865.	21. Profits, how applied.	22. Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	23. Whether Accounts are regularly Audited, and at what Period.	24. Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	25. Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	26. Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
186	-	-	59	-	2	52	-	- - - - -	32	By the liquidators.	64	76	-
144	77	95	37	6	71	422	45	- - - - -	497	Yearly, by two members, and one other person.	-	357	168
407	-	-	-	21	2,517	3,004	157	Interest, 21 l.; dividends, 107 l.; educational, 1 l.; depreciation, 22 l.	257	Quarterly, by members.	58	725	233
104	-	-	-	3	395	483	74	On shares, 3 l.; on purchases, 22 l.; fixed stock reduced 5 per cent. each half-year.	59	Half-yearly, by members.	16	84	15

N A M E OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1865.	7. Number of Members Admitted during the Year ending 31st Dec. 1865.	8. Number of Members With- drawn during the Year ending 31st Dec. 1865.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1865.	10. Amount of each Share.	11. Amount received on Shares during the Year 1865.	12. Amount withdrawn by Members during the Year 1865.
ENGLAND—continued.									£.	£.	£.	£.
MIDDLESEX—cont ^d .												
Finsbury Co-operative Industrial.	-	5, Holywell-row, Shoreditch.	- No Return.									
Industrial - - -	-	20 A., Bell-lane, Spitalfields.	- No Return.									
East London Co-operative Provident and Industrial.	1860	2, Ocean-street, Bull-lane, Step- ney.	Grocery, general drapery, &c.	No - -	No -	147	27	20	1,071	1	189	212
Excelsior Industrial -	-	9, Jubilee-street, Stepney.	- No Return.									
North London Indus- trial Co-operative.	1861	4, Rochester-place, High-st., Stoke Newington.	General provi- sions.	No - -	No -	135	13	17	383	1	41	83
East London Working Men's Co-operative and Industrial.	-	34, Tenter-street, Tenter-ground, Spitalfields.	- No Return.									
All Souls Industrial Co-operative.	1864	73, Great Titch- field-street.	General provi- sion dealers.	No - -	No -	106	64	16	163	1	49	14
Twickenham Perse- verance Industrial.	1861	8, Epworth-ter- race, Twicken- ham-green.	General dealers	Yes - -	No -	76	11	46	489	1	79	184
Tower Hamlets Indus- trial.	-	64, Charlotte - street, White- chapel.	- No Return—Dissolved.									
Commercial Co-opera- tive and Industrial.	1861	32, Great Pres- cott - street, Whitechapel.	Provision deal- ers, &c.	No - -	-	119	23	17	600	1	19	87
MONMOUTH:												
Industrial and Provi- dent.	1864	Cambria-terrace, Abertillery.	Grocery, dra- pery, and ironmongery.	Yes - -	No -	102	92	10	262	1	192	38
Industrial and Provi- dent.	1863	Broad - street, Blaenavon.	Grocery and drapery.	Yes - -	No -	97	38	21	659	1	439	61
Equitable Co-operative and Industrial.	1861	1, Broad - street, Blaenavon.	Grocery, provi- sion, and dra- pery.	Yes - -	Yes -	222	105	43	1,853	1	841	369
Industrial Provident -	-	High - street, Garnvach, Nantygyl.	- No Return.									
Working Men's Co- operative Industrial.	1861	5, Llanarth-street, Newport.	Grocery, provi- sion, and dra- pery.	No - -	No -	151	79	21	928	1	287	87
Industrial - - -	1859	1, High - street, Pontypool.	Drapery, gro- cery, and pro- visions.	Yes - -	No -	450	110	14	-	1	607	411
Industrial and Pro- vident.	1864	Church - street, Risca.	Grocery -	Yes - -	Yes -	79	40	3	357	1	161	30
Industrial and Provi- dent.	-	High-street, Sow- hill, Pontypool.	- No Return.									
Industrial and Provi- dent.	-	Commercial-street, Talywain, Ponty- pool.	- No Return.									
NORFOLK:												
Co-operative Industrial	1856	St. Martin's - at- Oak, Norwich.	Grocery and drapery.	No - -	No -	795	247	173	2,290	1	966	243
Carpenters' Industrial and Provident.	-	Wild Man Inn, Bedford-street, Norwich.	- No Return.									
Bricklayers' Co-opera- tive Industrial.	-	Norwich Arms- yard, Ber-street, Norwich.	- No Return.									
Co-operative Shoe- makers' Industrial.	-	Brown's - yard, St. Gregory's, Norwich.	- No Return.									
Industrial Hand Loom Weavers' Co-opera- tive.	-	3, Upper Walk, Market - place, Norwich.	- No Return.									
Co-operative Industrial	1860	17, Gaol - street, Great Yarmouth.	Grocery and drapery.	No - -	No -	122	25	9	526	1	44	47

3.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Salaries, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurers, and Officers, on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
55	-	-	-	15	1,835	2,056	217	Interest on shares, 15 £.; dividends to members, 85 £.; dividends to non-members, 5 £.; educational fund, 2 £.; depreciation of fixed stock, 9 £.	106	Quarterly, by members.	29	439	23
33	-	-	-	7	1,894	1,100	31	Interest, 7 £.; dividend, 20 £.; depreciation fund, 1 £.	160	Half-yearly, by members.	95	362	383
13	-	-	-	3	2,143	2,301	258	Members' bonuses, 21 £.; interest, 3 £.; bonuses, 20 £.; depreciation, 4 £.; reserve fund, 8 £.	199	Quarterly, by members.	10	173	73
89	-	-	-	9	1,824	2,003	157	Interest on shares, 9 £.; dividend, 43 £.; depreciations, 2 £.; expenses, 99 £.	102	Quarterly, by members.	25	212	9
90	-	-	-	6	1,671	1,904	120	Reserve, 8 £.; dividends, 103 £.	127	Quarterly, by members.	22	213	-
23	-	-	-	6	2,148	2,343	181	On shares, 6 £.; dividends, 143 £.; reserve fund, 25 £.; depreciation, 5 £.	178	Half-yearly, by members.	200	449	201
504	240	240	44	8	5,861	5,853	263	Interest, 8 £.; dividends, 207 £.; depreciation fund, 10 £.; reserve fund, 14 £.	417	Monthly, by members.	17	1,271	1,001
118	-	-	10	37	6,765	7,119	698	Interest on shares, 40 £.; dividends to members, 649 £.; dividends to non-members, 8 £.	367	Weekly by members.	161	1,948	321
579	-	-	-	16	2,428	2,690	174	Interest on shares, 16 £.; dividend on purchases, 124 £.; reserve fund, 30 £.; reduction of fixed stock, 2 £.	158	Quarterly, by members.	257	493	87
641	-	-	-	65	12,190	12,601	990	Dividend, 933 £.; depreciation, 56 £.	1,031	Half-yearly, by public accountants.	22	7,407	3,765
326	-	-	-	6	1,772	1,763	99	Interest, 6 £.; dividend, 93 £.; reserve fund, 1 £.	133	Half-yearly, by a member and an accountant.	24	570	238
290	925	560	67	112	10,691	11,571	737	5 per cent. on shares, dividend on purchases, depreciation of fixed stock, and guarantee fund.	623	Half-yearly, by members.	174	3,206	-
238	-	-	-	-	1,858	1,972	69	Interest of shares, 10 £.; bonus, 66 £.; depreciation fund, 2 £.	66	Half-yearly, by members.	70	302	-

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ENGLAND—continued. NORTHAMPTON:									£.	£.	£.	£.
Provident, Co-oper- ative, and Industrial.	1860	Earls Barton -	Grocers, dra- pers, and pro- vision dealers.	No - -	No -	121	1	32	407	1	14	45
Industrial and Provid- ent.	1863	National School- room, Bozeat.	Grocers and gen- eral dealers.	No - -	No -	116	35	7	184	1	90	16
Industrial District -	1859	Brofield-on-the- Green.	Grocery, pro- vision, dra- pery, and butchery.	No - -	No -	209	19	46	2,304	1	551	620
Industrial and Provid- ent.	1862	Brington - -	Grocery, dra- pery, and butchery.	Taken, not given.	No -	114	20	9	528	1	41	122
Self-Assistance Indus- trial.	1858	Church - lane, Long Buckby.	Grocers, butch- ers, bakers, drapers, &c.	No - -	No -	302	110	115	4,551	1	637	1,057
Industrial Provident -	1862	Bugbrook - -	Grocery and provision.	Yes - -	No -	38	-	-	-	1	1	-
Co-operative Industrial	1861	Clipston - -	General provi- sions and clothing.	No - -	No -	89	16	6	-	1	46	140
Co-operative Industrial	1859	Sheaf-street, Da- ventry.	Provision deal- ing.	Taken, not given.	No -	241	45	6	538	1	120	15
Industrial and Provid- ent.	-	Ecton - -	- No Return.									
Industrial Co-operative	1863	Floore - -	Grocery and butchery.	A little -	No -	47	1	11	95	1	30	20
Industrial and Provid- ent.	-	National School, Grendon.	- No Return—Dissolved.									
Industrial and Provid- ent.	1863	Guilsborough -	General dealers	No - -	No -	53	10	8	253	1	97	50
Progressionists' Indus- trial.	1860	Hackleton -	Grocery, pro- vision deal- ers, &c.	No - -	No -	77	18	19	-	1	22	168
Friend-in-Need Indus- trial.	1863	East Haddon -	Grocery and provision.	Taken, not given.	No -	110	13	8	697	1	318	206
Self-Assistance Indus- trial and Provident.	-	West Haddon -	- No Return.									
Industrial and Provid- ent.	1863	Harpole - -	Grocers and butchers.	No - -	No -	80	17	2	264	1	50	81
Industrial and Provid- ent.	1863	Nether Heyford-	Grocery -	Yes - -	No -	16	2	-	16	1	-	17
Industrial and Provid- ent.	1864	Irchester - -	Grocery, butch- ery, and baking.	Taken, not given.	No -	25	8	1	120	1	83	35
Free Industrial Eco- nomist.	-	Irchester - -	- No Return—Dissolved.									
Poor Man's Friend, Kingsthorpe, Co- operative Industrial.	1863	High - street, Kingsthorpe.	Bakery and grocery.	No - -	No -	79	14	7	-	1	-	76
Moulton District In- dustrial.	1861	Moulton - -	General dealers	No - -	No -	147	20	13	710	1	174	92
Progressionists' Indus- trial.	1858	59, Grafton-street, Northampton.	Grocers, pro- vision deal- ers, &c.	No - -	No -	1,257	445	338	-	1	3,015	2,223

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
407	300	-	-	22	1,285	1,453	214	Interest on shares and loan, 22 l.; dividends, 111 l.; depreciation of stock, 20 l.	59	By members -	7	736	735
168	-	-	-	3	2,160	2,376	215	Dividends to purchasers, 205 l.; dividends to non-members, 1 l.; interest, 5 l.; infirmary, 3 l.	100	Regularly, by a member and non-member.	32	168	168
254	50	-	150	60	4,501	5,311	430	Interest on shares at 5 per cent. per annum, payable quarterly, and 2½ per cent. on net profit for reserve fund; remainder to members in proportion to their purchases, and also to non-members.	185	Quarterly, by members.	13	1,275	1,370
254	-	-	-	10	2,156	2,289	163	Interest, 10 l.; dividend, 147 l.; depreciation, 5 l.	93	Quarterly, by non-members.	12	362	-
705	-	-	-	92	6,309	7,908	584	Interest of shares, 92 l.; dividends on purchases, 398 l.; depreciation fund, 68 l.; reserve fund, 25 l.	580	Quarterly, by members.	235	1,870	1,870
52	-	-	-	2	705	804	97	5 per cent. on shares, and 1 s. 7½ d. in the £. in discount.	42	Quarterly, by members.	13	38	-
186	-	-	-	-	2,200	2,107	211	5 per cent. interest on capital; 1 s. in the £. on purchases; to reduce fixed stock, 2 l.	70	Monthly and quarterly, by members.	31	291	52
538	13	8	-	20	4,075	4,492	356	Interest on shares and loans, 20 l.; dividends on purchases, 290 l.; depreciation fund, 12 l.; reserve fund, 27 l.; donations, 6 l.	282	Quarterly, by members.	89	891	700
95	97	55	1	3	1,002	1,110	-	Dividends to members, 17 l.; dividends to non-members, 1 l.; depreciation, 1 l.; interest, 7 l.	56	Quarterly, by non-members.	61	278	223
193	-	-	-	-	657	737	80	Incidentals, 1 l.; interest on shares, 6 l.; dividends on purchases, 40 l.; management, 20 l.; depreciation, &c., 11 l.; licenses, 2 l.	77	Quarterly, by members.	11	200	3
168	-	-	-	1	1,598	1,856	160	Interest, 7 l.; dividends, 140 l.; depreciation, 4 l.	111	Quarterly, by a member and an accountant.	43	199	-
306	5	5	-	-	1,620	1,746	173	Interest, 10 l.; dividends, 157 l.; reserve, 3 l.; surplus, 1 l.	105	Quarterly, by members.	8	487	445
183	-	-	-	7	1,643	1,802	193	5 per cent. on paid-up shares, 5 per cent. reduction of fixed stock, and dividend on purchases.	69	Quarterly, by members.	110	207	191
16	-	-	-	-	539	539	39	5 per cent. interest on paid-up shares, and 1 s. 6 d. in the £. on purchases.	21	By members -	-	100	100
85	-	-	-	1	1,486	1,612	125	Interest, 17 l.; dividends, 68 l.	55	Quarterly, by a member and an accountant.	25	131	56
234	-	-	-	-	1,209	1,466	175	5 per cent. on paid-up capital; dividend, 1 s. 8 d. in the £.; depreciation fund, 5 per cent.	69	Quarterly, by members.	12	-	-
482	-	-	-	22	2,984	3,257	347	Interest on shares, 22 l.; dividend on purchases, 287 l.; depreciation fund, 20 l.; reserve fund, 15 l.	156	Quarterly, by members.	31	608	482
4,024	4,111	2,264	1,198	323	26,167	29,259	2,753	Interest, 307 l.; dividend on purchases, 2,073 l.; educational fund, 68 l.; redemption fund, 198 l.; subscriptions and donations, 35 l.; reserve, 69 l.	2,575	Quarterly, by members.	77	8,926	8,094

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ENGLAND—continued.												
NORTHAMPTON—cont'd.												
Industrial and Provident Boot and Shoe Manufacturing.	-	53, Grafton-street, Northampton.	- No Return.						£.	£.	£.	£.
Industrial Co-operative	-	New England, Peterborough.	- No Return.									
Self-assistance - -	1864	Pitsford - -	General grocery	No - -	No - -	63	15	5	89	1	32	7
Industrial and Provident.	1859	Bridge - street, Rothwell.	Grocery and provisions.	No - -	No - -	100	30	15	548	1	209	112
Industrial and Provident.	1862	Welford - -	Grocers, provision and general dealers.	No - -	No - -	64	7	3	245	1	30	9
Industrial Provident -	-	National School, Yardley, Hastings.	- No Return.									
NORTHUMBERLAND:												
St. Anthony's District Co-operative Industrial and Provident.	1862	St. Anthony's -	Grocery, provision, drapery, and butchering.	Taken, not given.	No - -	220	50	40	2,584	1	888	491
Bebside District Industrial and Provident.	-	Bebside Colliery	- No Return.									
Equitable Industrial Co-operative.	1861	Main-street, Bedlington.	Grocery and provision, drapery, &c.	No - -	No - -	451	224	49	4,170	1	652	794
Industrial and Provident.	1861	Cramlington -	Drapery, tailoring and butchering, grocery and provision.	No - -	No - -	423	96	102	2,998	1	609	1,255
District Industrial and Provident.	1861	Scotland - gate, Choppington.	Groceries, draperies, and shoes.	No - -	No - -	227	95	20	2,457	1	1,124	329
Central Industrial and Provident.	1864	9, Croft - street, Cowpen-quay.	Grocers and drapers.	No - -	No - -	135	60	12	591	1	418	114
District Industrial -	1861	Wellington-street, Cowpen-quay.	Grocery, butchering, and drapery.	Taken, not given.	No - -	340	112	121	-	1	-	685
Fourstones and Newbrough Industrial and Provident.	1863	Broadfield House, Fourstones.	Grocery, earthenware, and hosiery.	Taken, not given.	No - -	61	13	-	144	1	30	1
Coanwood Industrial Co-operative.	1862	Herdley-bank, near Haltwhistle.	Butchers, grocers, and provision dealers.	No - -	No - -	124	30	12	1,088	1	367	197
Backworth Co-operative	1863	West Holywell -	Groceries, provisions, draperies, and shoes.	No - -	No - -	153	60	55	1,258	1	586	262
District Industrial Provident.	1863	Newbiggin by the Sea.	Groceries, draperies, and shoes.	No - -	No - -	194	46	66	1,663	1	558	451
Mechanics' Industrial	1859	56, Newgate-street, Newcastle-upon-Tyne.	Grocery, provisions, shoes, and drapery.	No - -	No - -	370	151	77	838	1	483	185
Northern Industrial -	-	7, Green - court, Newcastle-on-Tyne.	- No Return.									
New Delaval Equitable Industrial Co-operative.	1863	Main-street, Newham.	Grocery and drapery.	No - -	No - -	102	51	29	15	1	496	239
Delaval District Industrial and Provident.	1864	Seaton - terrace, near Newcastle.	Grocery, drapery, &c.	Taken, not given.	No - -	167	103	19	608	1	455	65
Industrial - -	1860	29, Charlotte-st., North Shields.	Grocers and provision dealers.	No - -	No - -	350	112	64	1,703	1	412	287

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
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£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
89	-	-	-	3	917	1,048	164	Interest, 31.; redemption fund, 31.; dividends, 981.	57	By a member	-	124	-
436	-	-	-	17	1,549	1,694	144	Interest on paid-up shares, 171.; dividend on members' purchases, 1081.; dividend on non-members' purchases, 21.; reserve fund, 161.	74	Quarterly, by members.	36	543	529
205	-	-	-	9	1,373	1,536	108	Interest, 91.; dividends on purchases, 921.	64	Quarterly, by members.	43	236	-
1,212	690	-	78	49	6,996	7,866	768	Dividend on purchases, 6901.; interest on shares, 491.; depreciation fund, 281.	434	Quarterly, by members.	98	2,127	2,127
3,380	41	76	35	108	11,809	12,205	1,591	Interest, 1081.; dividends on purchases, 1,0061.; depreciation of fixed stock, 221.; redemption fund, 81. 101.	517	Quarterly, by members.	-	1,228	33
2,828	-	-	-	-	16,196	18,366	1,826	Reserve fund, 571.; interest on shares, 421.; depreciation, 1311.; dividend on purchases, 1,5951.	1,045	Quarterly	406	3,621	3,075
1,877	-	-	200	71	7,248	7,512	734	Interest on members' shares, 641.; members' dividends, 6341.; reduction of fixed stock, 261.; reserve fund, 91.	229	Quarterly, by members.	6	1,901	1,708
591	-	-	-	16	3,675	4,012	338	Dividend on members' purchases; interest on shares, 161.	150	Quarterly, by members.	105	592	-
2,190	-	-	-	-	12,665	13,988	925	Interest, 911.; dividend, 7911.; depreciation, 211.; reserve fund, 361.	791	Quarterly, by members.	265	2,539	487
144	52	-	-	9	1,462	1,568	61	Interest on shares, 61.; interest on cash borrowed, 21.; dividends on purchases, 501.; reserve fund, 11.	84	Half-yearly, by both.	77	288	57
533	-	-	-	20	2,676	2,969	204	Interest on shares, 201.; dividend to members, 1591.; depreciation of fixed stock, 31.; reserve fund, 201.	109	Quarterly, by members.	235	362	-
884	-	-	-	26	5,208	5,743	799	Interest, 261.; dividend, 4021.; depreciation fund, 241.; reserve, 91.	245	Quarterly, by members.	259	998	113
1,212	-	-	-	46	5,919	6,621	704	Interest, 461.; dividend on purchase, 4251.; depreciation fund, 261.	195	Quarterly, by members.	227	1,212	-
838	-	-	-	24	4,868	5,257	411	Reserve fund, 31.; interest on shares, 241.; dividends on members' purchases, 3601.; dividends unclaimed, 41.; depreciation fund, 181.	368	Quarterly, by members.	86	1,063	80
520	15	-	-	17	3,124	3,349	494	Interest on shares and loans, 171.; dividend on purchase, 2411.; depreciation fund, 41.; reserve fund, 81.	223	Quarterly, by members.	108	660	660
803	-	-	-	24	3,636	3,563	368	Interest, 241.; dividends, 2251.; depreciation of fixtures, 91.; reserve fund, 91.	225	Quarterly, by members.	140	1,008	1,014
787	-	-	-	28	5,712	6,427	618	Paid to members at 2s. 1d. in the £. on purchases.	258	Quarterly, by members.	5	893	-

[illegible]

13. Amount of Share Capital on 31st Dec. 1865.	14. Amount of Loan Capital on 31st Dec. 1865.	15. Amount received on Loans during the Year 1865.	16. Loans repaid during the Year 1865.	17. Amount paid for Interest during the Year ending 31st Dec. 1865.	18. Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	19. Cash received for Goods Sold in the Year ending 31st Dec. 1865.	20. Profit realised in the Year ending 31st Dec. 1865.	21. Profits, how applied.	22. Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidents of Work and Repairs, &c.	23. Whether Accounts are regularly Audited, and at what Period.	24. Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	25. Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	26. Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,758	-	-	-	47	6,016	6,253	728	5 per cent. interest on shares, 47 £.; dividends, 617 £.; 10 per cent. on purchases; profits arising to reduction of fixed stock.	110	Quarterly, by members.	180	2,082	1,794
1,426	-	-	-	44	6,958	8,202	1,026	Depreciation of fixed stock, 40 £.; interest on share capital, 44 £.; reserve fund, 41 £.; dividend on members' purchases, 899 £.	418	Quarterly, by members.	253	1,595	113
530	-	-	-	21	2,267	2,508	304	Interest, 21 £.; dividends, 96 £.; depreciation, 7 £.; reserve, 15 £.	163	Quarterly, by members.	91	626	530
212	-	-	-	3	1,737	1,854	126	Interest, 3 £.; dividends, 107 £.; depreciation, 16 £.	118	Quarterly, by members.	50	213	1
927	116	15	-	40	12,397	14,263	937	Interest on shares, 34 £.; interest on loans, 5 £.; dividend on purchases, 754 £.; depreciation fixed stock, 15 £.	930	Quarterly, by members.	429	2,263	1,002
579	-	-	-	13	4,270	4,122	438	Interest on paid-up shares at 5 per cent., 13 £.; dividend on purchases, 361 £.; educational fund, 9 £.; reserve fund, 38 £.; depreciation of fixed stock, 5 £.	202	Weekly and quarterly, by members and non-members.	10	798	-
1,040	2,530	10	100	108	1,293	1,515	-	- - - - -	316	Half-yearly, by members.	-	3,680	3,682
36	-	-	-	1	1,046	1,161	-	Interest and dividends, 2 £.; reserve fund, 33 £.	82	By public accountants.	51	182	112
95	-	-	-	-	428	425	-	- - - - -	26	Quarterly	-	50	38
170	-	-	-	-	883	908	101	Dividend on purchases, 17 £.	84	Yearly, by members.	146	270	84
719	-	-	-	30	2,669	2,901	162	Interest on shares, 30 £.; dividend, 125 £.; depreciation fund, 7 £.	135	Half-yearly, by members and accountants.	269	530	-
133	48	35	28	6	1,498	1,732	233	Interest on shares, 4 £.; interest on loans, 1 £.; dividends on purchases, 44 £.; depreciation fund, 11 £.	205	Half-yearly, by public accountants.	73	302	65
940	-	-	-	45	3,220	3,404	206	Interest on shares, 45 £.; dividend on purchases, 157 £.; depreciation fund, 3 £.	132	Quarterly, by members.	132	918	1,050
109	-	-	-	2	1,330	1,468	195	Dividend on purchases, members and non-members, 103 £.; interest on shares, 2 £.; depreciation fund, 5 £.; reserve fund, 5 £.	78	Quarterly, by members.	61	164	69

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1865.	7. Number of Members Admitted during the Year ending 31st Dec. 1865.	8. Number of Members With- drawn during the Year ending 31st Dec. 1865.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st December 1865.	10. Amount of each Share.	11. Amount received on Shares during the Year 1865.	12. Amount Withdrawn by Members during the Year 1865.
ENGLAND--continued.												
SOMERSET--continued.												
Industrial and Provident.	1862	Regent - street, Weston-super-Mare.	Grocery, bakery, and general provision trade.	Yes - -	No -	109	3	4	£. 451	£. 1	£. 17	£. 60
Industrial Provident -	-	Vicarage - street, Yeovil.	- No Return.									
SOUTHAMPTON :												
Industrial Co-operative	-	Winchester-road, Bishop's Wal- tham.	- No Return.									
Industrial Co-operative	-	127, St. Mary's- street.	- No Return.									
Industrial Co-operative	-	15, Queen-street, St. Helier's, Jer- sey.	- No Return.									
STAFFORD :												
Ironworkers' Provident Co-operative.	1864	40, Dudley-street, Bilston.	Grocers and provision deal- ers.	Taken, not given.	No -	71	71	-	£. 67	£. 1	-	-
Industrial Co-operative and Provident.	-	William - street, Brierley Hill.	- No Return.									
Brownhills, Cannock Chase, Newton, and Pelsall Industrial, Provident, and Co- operative.	1864	The Royal George Inn, Brownhills, near Walsall.	Grocery and provisions.	Yes - -	No -	70	16	16	£. 181	£. 1	£. 99	£. 10
Staffordshire Potteries Industrial Provident Co-operative.	1859	Hill Top, Burs- lem.	Grocery and butchery.	Given, not taken.	No -	199	9	25	-	£. 1	£. 23	£. 104
Industrial Co-operative	-	15, Guild-street, Burton-on-Trent.	- No Return.									
Industrial Co-operative	1864	High - street, Cheadle.	Grocery and drapery.	Taken, not given.	No -	40	21	40	£. 348	£. 1	£. 28	£. 108
Provident Co-operative and Industrial.	1861	Cross - street, Chesterton.	Grocery -	No - -	No -	50	13	1	£. 151	£. 1	£. 48	£. 5
Co-operative Provident and Industrial.	-	Five Ways, Crad- ley Heath.	- No Return.									
Industrial Co-operative	-	Fenton - -	- No Return.									
Equitable Pioneers In- dustrial and Provid- ent.	-	High-street, Han- ley.	- No Return.									
Leek and Moorlands Industrial Provident.	1860	Overton's Bank, Leek.	General grocers	No - -	No -	250	80	100	£. 730	£. 1	£. 115	£. 266
Industrial Co-operative	1860	Commerce-street, Longton.	Grocers, bakers, and provision dealers.	Yes - -	No -	69	2	32	-	£. 3	-	£. 43
Equitable and Indus- trial Co-operative.	1861	Lower - street, Newcastle-un- der-Lyme.	Groceries and provisions.	Limited -	2-3ds -	50	7	2	£. 317	£. 1	£. 17	£. 55
Industrial Co-operative	1862	Oakamoor -	Groceries and provisions.	Yes - -	Yes -	36	1	20	£. 225	£. 1	£. 18	£. 40
Equitable Industrial Co-operative.	1861	High-street, Sil- verdale.	Grocery -	No - -	No -	168	33	15	£. 2,021	£. 1	£. 489	£. 393
Provident Co-oper- ative.	-	8, High-street, Smethwick.	- No Return--Dissolved.									
Industrial Co-operative	1861	9, Vine - street, Stafford.	Grocery and provisions.	No - -	No -	390	-	-	£. 2,444	£. 1	-	£. 6
Industrial Shoe Manu- facturing.	-	Crabberly Hall, Stafford.	- No Return.									
Provident and Indus- trial Co-operative.	-	High-street, Stone	- No Return.									
Industrial Co-operative	1861	Hill-street, Stoke- upon-Trent.	Grocers and provision deal- ers.	Yes - -	No -	168	38	23	£. 648	£. 1	£. 70	£. 39
Industrial Co-operative	1864	Tean - -	Grocers and drapers.	No - -	-	50	8	-	£. 499	£. 1	£. 161	£. 85

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
247	-	-	-	3	1,325	1,503	-	-	231	Quarterly, by members.	28	392	236
67	7	16	9	-	450	412	-	-	61	Quarterly, by members.	-	35	27
170	-	-	-	6	1,511	1,483	38	Interest, 6 <i>l.</i> ; dividends on purchases, 24 <i>l.</i> ; depreciation fund, 5 <i>l.</i> ; reserve fund, 2 <i>l.</i>	123	Quarterly, by public accountants.	22	315	276
850	290	35	-	56	3,022	3,316	161	Interest of shares, 44 <i>l.</i> ; dividends on purchases, 102 <i>l.</i> ; depreciation, &c. 14 <i>l.</i>	168	Quarterly, by members.	3	1,482	244
215	-	-	-	-	1,947	2,136	64	Interest and dividend, 62 <i>l.</i> ; depreciated fixed stock, 2 <i>l.</i>	125	By non-members	-	538	320
130	64	-	-	9	2,160	2,331	104	Interest, 11 <i>l.</i> ; dividend, 89 <i>l.</i> ; depreciation, 3 <i>l.</i>	236	Half-yearly, by public accountants.	1	374	121
298	-	-	-	17	3,588	4,121	317	Dividend, 254 <i>l.</i> ; depreciation, 22 <i>l.</i> ; interest on shares, 17 <i>l.</i>	155	Quarterly, by members.	44	437	-
242	73	-	-	-	1,910	2,152	-	-	187	Quarterly, by a public accountant.	20	851	902
154	50	-	-	2	1,867	2,257	49	Interest, 9 <i>l.</i> ; dividend, 39 <i>l.</i>	138	Quarterly, by members.	60	318	335
107	37	-	-	5	1,285	1,384	136	Interest, 5 <i>l.</i> ; dividend, 86 <i>l.</i> ; reserve fund, 5 <i>l.</i> ; depreciation, 1 <i>l.</i>	38	Quarterly, by members.	7	333	169
558	-	-	-	23	3,959	4,336	360	Interest, 23 <i>l.</i> ; dividend on purchases, 316 <i>l.</i> ; depreciation, 2 <i>l.</i> ; reserve fund, 12 <i>l.</i> ; benevolent objects, 4 <i>l.</i>	265	Quarterly, by accountants.	52	848	748
1,963	615	-	3	30	3,550	3,871	427	Added to assets - -	336	Quarterly, by members.	26	1,726	30
289	170	119	121	21	3,703	4,109	112	Dividends on purchases, 109 <i>l.</i> ; depreciation of fixtures, 2 <i>l.</i>	273	Quarterly, by a member and an accountant.	39	889	327
353	-	-	-	16	1,248	1,357	85	Interest on capital, 16 <i>l.</i> ; dividends on purchases, 59 <i>l.</i> ; reserve fund, 5 <i>l.</i> ; depreciation of fixed stock, 4 <i>l.</i>	71	Half-yearly, by members.	82	414	12

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13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
440	8	20	12	-	1,598	1,657	154	- - - - -	109	Quarterly, by a member and non-member.	3	693	203
294	-	-	-	10	2,022	2,098	107	Interest, 10 <i>l.</i> ; dividend, 81 <i>l.</i> ; depreciation, 16 <i>l.</i>	95	Quarterly, by members.	15	310	16
76	-	-	-	-	440	435	19	Balance, 5 <i>l.</i> ; dividend on purchases, 1 <i>l.</i> ; depreciation fund, 3 <i>l.</i> ; reserve fund, 6 <i>l.</i> ; unappropriated, 1 <i>l.</i>	25	Quarterly, by members.	29	110	27
808	600	-	-	43	4,396	5,026	361	5 per cent. on capital; 1 <i>s.</i> in the £. on members' purchases; 6 <i>d.</i> in the £. on non-members' purchases; 10 per cent. off fixed stock; and remainder to loan and fixed stock.	471	Half-yearly, by members.	647	1,764	145
42	38	-	11	-	138	145	-	- - - - -	30	Quarterly, by members.	1	5	62
415	-	-	-	14	2,209	2,578	381	Interest on paid-up shares, 14 <i>l.</i> ; dividend on purchases, 193 <i>l.</i> ; depreciation of fixed stock, 9 <i>l.</i> ; management, 164 <i>l.</i>	174	Quarterly, by members.	134	423	423
2,824	-	-	-	91	11,724	13,228	2,148	Interest of shares, 91 <i>l.</i> ; dividend on purchases, 1,189 <i>l.</i> ; depreciation of fixed stock, 101 <i>l.</i> ; reserve fund, 33 <i>l.</i> ; management, 732 <i>l.</i>	845	Quarterly, by members.	525	2,918	-
853	-	-	-	48	3,815	4,292	660	Interest on shares, at 5 per cent., 48 <i>l.</i> ; dividends on members' purchases, 151 <i>l.</i> ; bonuses to non-members, 8 <i>l.</i> ; depreciation of fixed stock and repairs, 58 <i>l.</i> ; reserve fund, 18 <i>l.</i>	375	Quarterly, by members.	91	1,060	900
145	18	20	8	4	988	1,014	128	Interest, 4 <i>l.</i> ; dividend, 31 <i>l.</i> ; depreciation, 9 <i>l.</i> ; reserve, 2 <i>l.</i> ; bonus, 1 <i>l.</i>	79	Quarterly, by non-members.	-	187	2
208	-	-	-	-	1,137	1,287	140	- - - - -	139	Quarterly, by members.	36	168	-

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13. Amount of Share Capital on 31st Dec. 1865.	14. Amount of Loan Capital on 31st Dec. 1865.	15. Amount received on Loans during the Year 1865.	16. Loans repaid during the Year 1865.	17. Amount paid for Interest during the Year ending 31st Dec. 1865.	18. Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	19. Cash received for Goods Sold in the Year ending 31st Dec. 1865.	20. Profit realised in the Year ending 31st Dec. 1865.	21. Profits, how applied.	22. Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidental of Work and Repairs, &c.	23. Whether Accounts are regularly Audited, and at what Period.	24. Amount of Cash in Hands of Bankers, Treasurer, and Officers, on 31st Dec. 1865.	25. Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	26. Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
85	-	-	-	-	650	730	-	- - - - -	115	Quarterly, by members.	-	90	20
175	-	-	-	5 p' cent.	1,202	1,340	47	Interest on shares, 5 l.; bonus to members, 18 l.; depre- ciation of fixed stock, 6 l.	133	Quarterly, by members.	38	238	53
207	302	301	2	12	3,433	3,672	190	Interest on capital, 12 l.; bonus to members, 158 l.; reduction of fixed stock, 9 l.; reserve fund, 8 l.	405	Quarterly, by members.	42	642	18
274	-	-	-	11	2,016	2,295	279	Interest, 11 l.; dividend, 77 l.; depreciation of fixed stock, 21 l.; reserve fund, 6 l.	163	Quarterly, by a member and an accountant.	86	203	9
145	-	-	-	4	1,549	1,745	49	Members and non-members' purchases, 5 per cent.; 1 s. in the pound to members, 6 d. in the pound to non- members; depreciation, 10 per cent.; reserve fund, 11 l.	157	Quarterly, by members.	7	188	151
171	353	350	-	9	2,049	2,668	93	Interest on share capital, 5 per cent., one-third to re- serve fund, two-thirds di- vided among members' pur- chases; interest on shares, 9 l.; dividends, 96 l.; re- serve fund, 46 l.	495	Half-yearly, by members.	152	933	-
627	-	-	-	29	4,195	4,722	285	Dividends on purchases, 243 l.; interest on shares, 29 l.; depreciation of fix- tures, 12 l.	336	Quarterly, by members.	118	712	642
237	3	3	3	1	299	556	7	- - - - -	249	Half-yearly, by a member and an accountant.	-	419	253
85	-	-	-	3	1,003	1,047	81	Interest, 3 l.; dividends on purchases, 39 l.	38	Quarterly, by members.	9	304	215

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1865.	7. Number of Members Admitted during the Year ending 31st Dec. 1865.	8. Number of Members With- drawn during the Year ending 31st Dec. 1865.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st December 1865.	10. Amount of each Share.	11. Amount received on Shares during the Year 1865.	12. Amount withdrawn by Members during the Year 1865.
ENGLAND—continued.												
WESTMORLAND:												
Equitable Industrial Co-operative.	1861	10, Kent-street, Kendal.	Grocery, pro- vision, boots and shoes.	No - -	- -	336	129	9	£. 1,220	£. 1	£. 727	£. 19
Industrial Co-operative	1861	Milnthorpe -	Grocers -	No - -	No - -	40	9	6	£. 447	£. 5s.	£. 86	£. 58
WILTS:												
Co-operative, Indus- trial, and Provident.	1861	White Hill, Brad- ford-on-Avon.	Grocers, bak- ers, and butchers.	No - -	No - -	176	47	27	-	£. 1	£. 403	£. 158
Calne District Indus- trial and Provident.	-	Curzon - street, Calne.	- No Return.	-	-	-	-	-	-	-	-	-
Industrial and Provi- dent.	-	Factory - lane, Chippenham.	- No Return.	-	-	-	-	-	-	-	-	-
Derry Hill Industrial -	1861	Old Road, Stud- ley.	General dealers	No - -	No - -	120	14	2	£. 265	£. 1s.	£. 88	£. 1
Industrial - - -	1861	East-place, New Swindon.	Grocers and ge- neral dealers.	A little	- 3-4ths	224	40	37	£. 2,033	£. 1	£. 492	£. 304
Co-operative Provident	-	East-place, New Swindon.	- No Return.	-	-	-	-	-	-	-	-	-
Co operative, Indus- trial, and Provident.	1861	Church - street, Trowbridge.	Bakers, gro- cers, and ge- neral dealers.	No - -	No - -	462	113	17	£. 3,088	£. 1	£. 603	£. 265
Co-operative, Indus- trial, and Provident.	1862	Warminster-road, Westbury.	General gro- cery.	Yes - -	No - -	68	10	5	£. 321	£. 1	£. 87	£. 37
WORCESTER:												
Nail Forgers' Co-ope- rative Industrial Ma- nufacturing.	-	Corn Exchange, High - street, Bromsgrove.	- No Return.	-	-	-	-	-	-	-	-	-
Industrial Co-operative	-	Bromsgrove -	- No Return.	-	-	-	-	-	-	-	-	-
Industrial and Provi- dent Co-operative.	-	Kidsgrove -	- No Return.	-	-	-	-	-	-	-	-	-
Industrial Progressive Co-operative.	-	Birmingham-street, Oldbury.	- No Return.	-	-	-	-	-	-	-	-	-
Sparkhill and District Co-operative.	1864	Sparkhill, Yard- ley.	Grocers and provision deal- ers.	Taken, not given.	- -	58	23	4	£. 104	£. 1	£. 44	£. 8
Provident, Co-ope- rative, and Industrial.	1861	Lye, near Stour- bridge.	General grocery	No - -	No - -	156	70	15	£. 734	£. 1	£. 274	£. 104
West Midland Co-ope- rative and Industrial.	-	37, New - street, Worcester.	- No Return—Dissolved.	-	-	-	-	-	-	-	-	-
YORK:												
Integrity Provident Co-operative.	1838	High-street, Al- mondbury.	Grocers -	Yes - -	No - -	74	-	6	-	£. 20	£. 166	£. 188
Great Ayton Indepen- dent Industrial Co- operative.	-	Ayton -	- No Return.	-	-	-	-	-	-	-	-	-
Perseverance, Indus- trial, and Provident.	-	Almondbury -	- No Return.	-	-	-	-	-	-	-	-	-
Industrial Co-operative	-	170, Northgate, Almondbury.	- No Return.	-	-	-	-	-	-	-	-	-
Industrial and Provi- dent.	-	Northgate, Bail- don, near Leeds.	- No Return.	-	-	-	-	-	-	-	-	-
British Co-operative -	1862	21, Wellington- street, Barns- ley.	Grocery, pro- visions, dra- pery, &c.	No - -	No - -	532	163	69	£. 2,851	£. 1	£. 1,044	£. 516
Industrial Co-operative	1861	11, Wellington- street, Barns- ley.	Grocers and provision deal- ers.	Yes - -	No - -	30	2	1	£. 80	£. 1	£. 5	£. 1
Equitable Pioneer's Industrial.	1857	Victoria, Prince, and Albert- streets, Batley Carr.	Grocery, dra- pery, butcher- ing, &c.	No - -	No - -	1,050	158	100	£. 21,059	£. 1	£. 2,223	£. 3,360

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidental of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,128	-	-	-	40	5,950	5,835	378	Interest, 40 £; members' dividend, 265 £; reserve fund, 29 £; depreciation, 42 £.	683	Quarterly, by members.	-	1,543	1,432
244	-	-	-	10	1,286	1,343	96	News-room, 2 £; interest, 10 £; dividends, 39 £.	65	Quarterly, by members.	17	282	273
737	-	-	-	22	2,299	2,567	190	Dividends according to purchases.	139	Quarterly, by members.	76	861	861
169	-	-	-	3	737	701	24	Interest, 6 £; dividends, 19 £; reserve fund, 2 £; depreciation of fixtures, 2 £.	39	Weekly and quarterly, by members.	-	215	36
1,423	-	-	-	67	3,570	4,103	466	Interest on shares, 67 £; dividend on members' purchases, 376 £; reserve fund, 22 £.	357	Quarterly, by auditors.	5	2,068	-
2,048	-	-	-	66	7,754	8,770	563	Bonuses to non-members, 14 £; educational fund, 7 £; depreciation of fixed stock, 20 £; reserve fund, 41 £.	1,510	Quarterly, by accountants.	331	2,109	-
191	-	-	-	8	1,926	2,089	195	Interest, 8 £; dividends, 89 £; expenses, 98 £.	98	Quarterly, by members.	12	-	25
95	35	65	31	2	1,393	1,429	10	Dividend on purchases, 4 £; interest on loans, 2 £; depreciation of fixed stock, 1 £.	160	Quarterly, by members.	10	153	71
489	-	-	-	15	3,087	3,218	192	Interest, 15 £; dividends, 144 £; depreciation, 12 £; loss account, 13 £; locksmith, 1 £; balance, 6 £.	118	Quarterly, by members.	49	546	540
1,057	-	-	-	52	2,489	2,822	207	Interest on shares, 52 £; dividends, 144 £; reserve fund, 10 £.	126	Monthly, by members.	94	1,218	33
1,827	168	165	-	61	12,565	13,063	711	Interest, 61 £; dividends, 617 £; depreciation, 15 £; reserve fund, 17 £.	521	Quarterly, by members.	520	2,211	71
80	38	27	-	3	1,307	1,335	50	Dividends, 24 £; interest, 3 £.	60	Monthly and half-yearly, by members.	-	227	92
10,668	1,380	680	-	524	32,180	38,408	2,832	Interest, 489 £; dividends, 1,791 £; depreciation, 215 £; reserve fund, 27 £; bonus to non-members, 307 £; additions to fixed stock, 315 £.	1,622	Weekly, by two members.	207	14,504	1,352

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ENGLAND—continued. YORK—continued.									£.	£.	£.	£.
Beehive Co-operative Manufacturing In- dustrial and Provi- dent.	-	Upper-road, Bat- ley Carr, Dewsbury.	- No Return.									
Industrial Co-operative	1850	Chapel-lane, Bingley.	Grocers, drapers, and coal dealers.	Yes - -	Yes -	187	37	12	439	1	42	28
Co-operative and Industrial.	1862	219A., Bowling- Old lane, near Bradford.	Grocers and drapers.	No - -	No -	53	2	1	315	1	57	59
Industrial Co-operative	1860	30, Queensgate, Bradford.	Grocery and drapery.	A little -	No -	570	77	117	-	1	-	1,164
New Leeds Co-operative and Industrial.	-	38, Mulgrave-street, Leeds-road, Bradford.	- No Return.									
Provident Industrial -	-	242, Manchester- road, Bradford.	- No Return.									
Milton Industrial -	-	Brierly Wood, near Huddersfield.	- No Return.									
District Industrial -	1856	Commercial-street, Brighouse.	Grocery -	Taken, not given.	-	455	114	47	7,103	1	2,060	926
Burton Dean and Dog- ley Equitable Industrial and Co-operative Provident.	1860	Dogley Bar, Burton Dean.	Grocers, drapers, &c.	Given, not taken.	No -	45	3	4	469	1	14	122
Co-operative and Industrial.	1858	Nursery Clayton, Bradford.	Drapery and grocery.	Yes - -	A little	274	36	16	644	1	99	27
Industrial Self-help -	1861	Top of the Green, Cleckheaton.	Grocery, butchery, shoe-making, and drapery.	Taken, not given.	No -	440	68	124	-	1	734	1,347
Industrial and Provident.	1863	Close-hill, New- some.	Grocery, drapery, &c.	Given, not taken.	No -	110	26	2	902	1	106	111
Co-operative and Industrial.	1861	Bank Bottom, Cragg Vale.	Drapery and grocery.	Yes - -	No -	42	2	2	-	1	-	27
Co-operative - -	1863	Crosland Moor -	Groceries and Draperies.	No - -	No -	127	48	10	715	1	79	41
Industrial Co-operative	1849	Delph - -	Grocery and drapery.	Yes - -	No -	178	13	6	2,888	1	863	415
Industrial - -	1860	Denholme, Lud- denden Foot.	Grocers, drapers, and coal dealers.	No - -	3-4ths -	363	16	35	4,661	5	1,217	562
Industrial and Co-operative.	1864	Diggle - -	Grocers and drapers.	No - -	No -	126	40	11	524	1	214	28
Union Steam Flour Mill.	1855	434, Long-street, Basingwold.	Corn millers -	Yes - -	Yes -	614	-	-	1,136	1	-	-
Co-operative Industrial	-	Belle Vue, Town- lane, Eccleshill, near Leeds.	- No Return.									
Industrial and Co-operative.	1862	Emley, near Wake- field.	Grocery, and drapery.	Yes - -	No -	23	2	-	86	1	1	5
Industrial Co-operative Flour and Provision.	-	Emley Moor -	- No Return—Dissolved.									
Independent Industrial Co-operative.	-	Eston - -	- No Return.									
District Flour Mill -	1854	Garforth, near Leeds.	Wheaten flour, meal, and grain.	Yes - -	Yes -	618	3	-	2,941	1	-	-
Co-operative Friendly Society.	1853	Clough - gate, Grange Moor.	Grocers and drapers.	Yes - -	No -	25	8	2	675	1	23	22
Co-operative - -	1858	Grasscroft - -	Grocery and drapery.	No - -	No -	166	20	8	1,595	1	460	108
Industrial and Provident.	-	Greasbro', near Rotherham.	- No Return.									
Industrial and Bene- volent.	1856	Greenfield, Sad- dleworth.	Grocery and drapery.	No - -	No -	255	54	10	-	1	766	131

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st December 1865.	Amount of Loan Capital on 31st December 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidents of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,557	323	40	-	16	3,145	6,234	336	According to purchases, on members and non-members; no educational fund; depreciation fund, 13 £.; reserve fund, 5 £.	139	Monthly, by members.	305	2,896	2,708
186	-	-	-	9	1,507	1,677	116	Dividends, 104 £.; interest, 9 £.; reserve fund, 2 £.; depreciation, 2 £.	71	Half-yearly, by members.	54	269	-
1,684	324	140	392	97	11,524	13,277	693	Interest, 97 £.; bonus on purchases, 693 £.	583	Quarterly, by members.	176	3,257	814
4,201	122	14	213	170	10,040	11,103	1,097	Dividend on members' purchases, 846 £.; dividend on non-members' purchases, 20 £.; interest on shares, 156 £.; depreciation, 54 £.; reserve fund, 20 £.	240	Weekly, by members.	213	4,550	291
270	-	-	-	12	1,486	1,593	112	Interest of shares, 12 £.; dividend on purchase, 85 £.; bonuses to members, 21 £.	63	Half-yearly -	7	348	3
633	1,743	499	238	97	5,541	5,643	409	Interest on loan and shares, 97 £.; dividend on purchases, 265 £.; depreciation fund, 46 £.	209	Half-yearly, by members.	98	3,896	3,704
2,657	-	-	-	132	12,398	13,714	487	Interest, 132 £.; dividends, 324 £.; depreciation, 18 £.; reserve fund, 10 £.	855	Quarterly, by members.	114	3,091	262
902	74	18	-	46	3,805	4,143	357	Interest, 46 £.; purchases, 288 £.; depreciation, 6 £.; reserve fund, 16 £.	153	Monthly, by members.	31	1,175	-
266	90	-	-	18	968	1,060	37	Interest on shares, 13 £.; interest on loan, 4 £.; reserve fund dividend, 18 £.	46	Half-yearly, by members.	12	475	72
377	-	-	-	16	3,871	4,333	388	Interest, 16 £.; dividend on purchases, 352 £.; reserve fund, 19 £.	150	Monthly, by members.	231	317	-
1,515	30	-	30	82	5,060	5,622	562	548 £. - - - -	96	By members -	8	1,780	1,560
3,456	1,138	330	61	215	9,975	10,545	1,096	Interest and dividends on purchase, 930 £.; reserve fund, 97 £.; depreciation fund, 18 £.	750	Half-yearly, by accountants.	603	5,671	292
495	5	-	-	18	2,933	3,258	372	Interest on shares, and dividends on purchases.	76	Quarterly, by members.	144	531	5
1,136	500	-	300	81	11,557	12,581	366	Interest on shares, 56 £.; capital, 309 £.	819	By a member and an accountant.	942	2,823	50
65	11	1	5	3	655	732	77	Interest, 3 £.; dividends, 32 £.; reserve fund, 4 £.	36	Half-yearly, by a member and an accountant.	35	154	67
2,941	1,393	880	790	283	10,671	11,589	441	195 paid interest as bonus; 245 £. to pay.	1,035	Half-yearly, by members.	43	5,976	1,200
125	-	-	-	6	2,377	2,487	140	Non-members' dividend, 1 £.; interest on shares, 6 £.; dividend on purchases, 126 £.; redemption fund, 6 £.	82	Half-yearly, by members and public accountants.	78	520	-
1,169	160	-	-	51	3,928	4,513	497	Interest, 51 £.; dividend, 419 £.; reserve fund, 26 £.	169	Quarterly, by members.	417	1,387	1,256
2,503	-	-	696	126	6,136	6,820	777	£. 5 per cent. on shares, dividends on purchases, and 5 £. per cent. depreciation fund.	121	Quarterly, by public accountants.	488	2,874	2,635

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ENGLAND—continued.												
YORK—continued.												
Co-operative and Industrial.	1860	Greenside, Dalton, near Huddersfield.	Grocery, provision, and drapery.	Limited -	No -	75	11	6	£ -	£ 15	£ 36	£ 26
Provident Corn Mill Industrial.	1856	Guisboro' -	Corn millers -	Yes -	No -	353	-	14	1,025	1	-	9
Industrial Co-operative	1864	Town-street Store, New-row, Guiseley.	General grocers and dealers in British wines.	Taken, not given.	No -	140	49	19	701	1	294	87
Industrial -	1850	Northgate, Halifax.	General dealers and manufacturers.	No -	No -	5,775	726	201	46,882	1	16,957	7,077
Co-operative and Industrial.	1840	22, Triangle, near Halifax.	Drapers and grocers.	No -	3-4ths	90	5	1	93	1	93	85
Flour - - -	-	Barley Hall, Halifax.	- No Return.									
Industrial Co-operative	1861	171, Main-street, Haworth.	Grocery, drapery, and oat- bread baking.	No -	No -	201	29	17	837	1	286	93
Industrial Co-operative	-	Hebden Bridge- lanes, near Halifax.	- No Return.									
Co-operative Manufacturing Industrial and Provident.	1862	Cowley Mill, Heck- mondwike.	Blankets, flannels, &c.	Yes -	-	168	-	-	426	5	16	-
Industrial Co-operative	-	Heckmondwike, near Leeds.	- No Return.									
Co-operative and Industrial.	1861	Main-street, Hep- tonstall.	Grocers and drapers.	Yes -	No -	120	19	2	569	1	122	78
Industrial - - -	1861	Hepworth -	Grocers and provision dealers.	Given, not taken. -	No -	82	17	4	1,291	1	196	45
Industrial and Provident.	1856	Highburton -	Grocers, &c. -	Yes -	No -	36	1	2	-	1	129	72
Perseverance Friendly and Industrial.	1860	Bradford - road, Hillhouse.	Grocers and general dealers.	A little -	No -	111	9	18	1,387	10	392	286
Holme Bridge Industrial and Co-operative.	-	Hinchliffe Mill, Huddersfield.	- No Return.									
Industrial Co-operative Flour and Provision, &c.	1847	Marshall - street, Holbeck, Leeds.	Corn millers, grocers, provision dealers, &c.	Yes -	Yes -	3,375	137	214	32,985	1	4,233	3,971
Industrial and Equitable Co-operative.	1861	Church - street, Honley.	Grocery and drapery.	Taken, not given.	-	167	46	5	-	1	481	80
Industrial Co-operative	1861	Hopton-lane, Mir- field.	Corn and groceries.	Yes -	-	17	-	2	56	1	-	8
Industrial Self-Help -	1859	High-street, Great Horton.	Groceries, drapery, and butchery.	Taken, not given.	No -	764	118	45	7,877	1	2,248	1,260
Industrial Co-operative	1863	820, Little Horton.	Grocery -	Yes -	No -	37	-	-	170	1	100	20
Industrial and Co-operative Flour and Provision.	1860	27, 29, & 31, Bux- ton-road, Huddersfield.	Grocers, provision dealers, drapers, and shoemakers.	No -	No -	869	89	102	11,824	1	1,535	1,505
Subscription Industrial and Co-operative.	1863	9, Bridge-street, Hull.	Grocers and provision dealers.	Partly -	No -	63	5	-	148	1	4	10
Co-operative and Mutual Assurance.	1860	26, Bridge-street, Hull.	Grocers, coal and provision dealers.	No -	No -	671	92	63	1,264	1	103	71
Anti-Mill Industrial -	1795	3, Land of Green Ginger, Kingston-upon-Hull.	Corn millers -	No -	No -	3,979	195	-	-	25 s.	112	-
Industrial, and Provident.	1863	Illingworth -	Drapers and grocers.	No -	In some cases.	132	19	3	757	5	136	128
Industrial and Benevolent Co-operative.	1857	Junction -	General grocers and provision dealers.	Limited -	No -	98	14	10	-	1	371	139

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st December 1865.	Amount of Loan Capital on 31st December 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st December 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
961	-	-	-	36	3,808	4,118	302	Interest on shares, 36 £.; profit on new members, 72 £.; profit on purchases, 192.	92	Half-yearly, by members.	253	961	97
628	425	250	90	29	3,672	4,270	212	Added to capital - -	449	Half-yearly, by members.	120	1,356	189
614	58	2	-	20	2,576	2,840	178	Interest of shares, 20 £.; dividends on purchases, 125 £.; reserve fund, 32 £.	181	Quarterly, by members.	124	723	47
46,882	-	-	-	1,998	135,571	147,963	12,541	Dividend on purchases, 11,871 £.; depreciation fund, 669 £.	6,984	Weekly, by auditors.	4,020	55,599	49,035
908	2,505	257	271	171	3,066	3,401	204	Interest on shares, 45 £.; bonus, 152 £.; depreciation, 36 £.	160	Monthly, by members.	13	3,822	276
653	150	-	-	33	4,571	5,167	409	Share and loan interest, 33 £.; depreciation fund, 5 £.; redemption fund, 13 £.; dividends on purchases, 357 £.	155	Half-yearly -	271	1,077	1,077
-	65	-	43	-	800	900	-	- - - - -	110	Half-yearly, by members.	60	793	310
298	675	200	65	44	3,263	3,499	308	Interest, 44 £.; dividend, 252 £.; depreciation, 3 £.; reserve fund, 7 £.	95	Half-yearly, by a member.	46	1,207	1,060
953	-	-	-	42	5,754	6,321	338	Interest, 42 £.; dividend on members' purchases, 336 £.; reserve fund, 1 £.	183	Annually -	427	955	-
338	108	-	10	15	1,511	1,704	86	Interest of shares, 13 £.; dividend on purchases, 70 £.; reserve fund, 2 £.	88	Half-yearly -	52	566	47
824	618	283	161	69	3,892	4,469	407	Dividends, 332 £.; interest, 69 £.; reserved, 4 £.	340	Half-yearly, by members.	190	1,689	7
19,222	2,430	447	448	1,047	73,621	79,139	4,436	Interest, 1,047 £.; dividend on purchases, 2,701 £.; reserve fund, 686 £.	3,960	Quarterly, by members and an accountant.	1,936	24,964	834
1,048	-	-	-	45	4,692	4,996	434	Interest, 45 £.; dividend, 341 £.; reserve fund, 47 £.	172	Quarterly, by members.	163	1,442	1,472
143	30	-	-	1	647	710	5	- - - - -	48	Half-yearly, by a non-member.	13	176	80
4,924	1,947	-	-	315	23,554	20,476	1,209	Interest on share capital, 220 £.; interest on loans, 95 £.	4,682	Half-yearly, by members.	536	9,265	1,521
150	-	-	-	5	1,175	1,263	42	Interest, 5 £.; dividends, 37 £.	60	Monthly, by members.	45	161	72
5,089	1,451	509	250	266	25,177	28,190	1,049	Interest on shares and loans, 266 £.; dividends on purchases, 1,001 £.; depreciation fund, 48 £.	1,838	Half-yearly, by public accountant.	346	6,963	6,313
109	29	-	19	8	2,453	2,479	8	Interest on shares and loans, 8 £.	115	Yes, by a member.	59	280	133
627	-	-	-	24	8,961	9,806	639	Dividend on members and non-members purchases, 612 £.; interest on capital, 24 £.; depreciation, 9 £.	475	Quarterly, by an accountant.	9	802	-
4,973	-	-	-	5	35,085	38,765	2,280	Depreciation of fixed stock and working material, 116 £.; interest 1s. 3d. per share, and the remainder in bonus upon goods sold to members and their families.	1,916	Half-yearly, by members.	2,121	7,601	339
614	-	-	-	27	2,884	3,127	341	Interest 27 £.; dividend on shares, 179 £.; depreciation, 17 £.; reserve fund, 14 £.	101	Half-yearly by members.	110	827	165
848	-	-	-	34	3,084	3,246	380	Interest of capital, 34 £.; dividend on purchase, 337 £.; depreciation of fixed stock, 8 £.	85	Quarterly, by members.	512	1,006	49

N A M E OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1865.	7. Number of Members Admitted during the Year ending 31st Dec. 1865.	8. Number of Members With- drawn during the Year ending 31st Dec. 1865.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1865.	10. Amount of each Share.	11. Amount received on Shares during the Year 1865.	12. Amount Withdrawn by Members during the Year 1865.
ENGLAND—continued.												
YORK—continued.												
Industrial Co-operative	1860	New Bridge - street, Keigh- ley.	Provision deal- ers.	Taken, not given.	No -	154	19	8	£. 805	£. 1	£. 144	£. 82
Industrial Co-operative	1864	New Bridge - street, Keigh- ley.	Coal, lime, and coke.	Taken, not given.	-	700	-	-	290	1	-	-
Equitable Industrial Provident Co-opera- tive.	1860	Kilnhurst -	Groceries and provision dealers.	Yes -	No -	102	38	17	900	1	405	219
Industrial and Co- operative Provident.	1860	Kirkburton -	Corn, groceries, and draperies.	No -	No -	74	10	-	507	1	116	5
New Co-operative In- dustrial Provident.	1852	Town Top, Kirk- heaton.	Provisions, dra- pery, and gro- ceries.	Yes -	Yes -	56	4	6	-	2	115	114
Co-operative Industrial	-	Honses-hill, Kirk- heaton.	- No Return.	-	-	-	-	-	-	-	-	-
Industrial Provident -	-	Field Head, Kirk- heaton.	- No Return.	-	-	-	-	-	-	-	-	-
Industrial Co-operative	1861	60, Lane Dye- house, Hud- dersfield.	Flour, and other provisions.	Yes -	No -	94	35	6	620	1	104	20
Industrial Co-operative	1851	New-road, Lees	Grocery and provisions, &c.	No -	No -	297	19	184	3,758	-	523	870
Lees and Cross-roads Co-operative Indus- trial.	1861	Lees, near Keigh- ley.	Grocery and drapery.	No -	No -	158	28	13	811	1	140	20
Co-operative -	1860	5, Lepton-field -	Corn and pro- vision deal- ers.	Yes -	In some cases.	94	7	2	1,229	1	222	43
Gawthorpe Green Co- operative Industrial.	-	Cowms, Lepton -	- No Return.	-	-	-	-	-	-	-	-	-
Industrial Co-operative	1861	Langsett - road, Malin Bridge, near Sheffield.	Grocers, but- chers, dra- pers, shoe- makers, &c.	Yes -	No -	127	35	11	603	1	168	84
Equitable Industrial -	-	Marsden, near Huddersfield.	- No Return.	-	-	-	-	-	-	-	-	-
Industrial Co-operative Trading.	1861	350, Upper Fold, Meltham.	Drapery, gro- cery, and pro- visions.	No -	No -	222	39	6	1,600	1	-	412
Working Man's In- dustrial.	1858	West Melton, near Rother- ham.	Grocery, but- chering, and hardware.	Yes -	-	95	26	3	-	1	317	86
Working Man's In- dustrial.	1861	Mexbro' -	Grocers and provision stores.	Yes -	No -	34	5	5	71	1	5	17
Co-operative Industrial	1861	Lydgate, Midg- ley.	Grocery, dra- pery, and coals.	Given, not taken.	No -	264	47	18	1,371	1	840	43
Self-Help Industrial Co-operative.	-	Mirfield -	- No Return.	-	-	-	-	-	-	-	-	-
Industrial -	1861	Bridge - street, Mytholmroyd.	Grocers and drapers.	Taken, not given.	No -	278	31	10	1,153	1	270	139
Co-operative Industrial	1856	Nettleton Dalton, near Hudders- field.	Grocers and drapers.	Yes -	No -	39	3	2	621	1	68	54

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
600	-	-	-	28	4,140	4,441	241	Interest, 28 £; depreciation fund, 34 £; dividend on purchases, 167 £; reserve fund, 11 £.	187	Weekly, by members.	5	1,045	152
290	-	-	-	10	974	1,254	30	Interest, 10 £; dividend, 11 £; depreciation, 34 £; owing, 7 £; due, 17 £.	402	Half-yearly, by members.	154	415	98
771	425	420	-	33	2,783	3,218	241	Interest, 33 £; members' dividend, 166 £; non-members' dividend, 10 £; educational fund, 5 £; depreciation, 17 £; reserve fund, 6 £.	131	Monthly, by members, and quarterly by disinterested parties.	425	1,348	1,283
507	400	-	15	39	2,505	2,616	156	Interest, 20 £; members' purchases, 101 £; non-members, 24 £; reserve fund, 9 £.	90	Half-yearly, by members, and a schoolmaster.	13	998	-
576	116	-	-	15	2,444	2,660	216	5 per cent. on working capital, the remainder on purchase.	115	Half-yearly -	80	1,038	90
381	95	-	-	20	3,417	3,861	282	Interest on shares, 15 £; dividend on purchases, 262 £; depreciation, 5 £; reserve fund, 17 £.	142	Quarterly, by members.	228	789	517
1,178	791	151	-	104	5,622	6,457	318	Dividend amongst members, as dividend on purchases made; dividend for year averaging nearly 1 s. 2 d. in the £.	248	Quarterly, by members.	148	2,504	246
719	185	50	-	39	3,804	4,411	467	Interest, 32 £; loan, 6 £; dividend on purchases, 374 £; depreciation, 17 £; reserve fund, 35 £.	291	Half-yearly -	239	1,309	32
505	-	-	-	18	3,144	3,103	147	Transferred to capital, 166 £.	96	Half-yearly, by members.	71	610	61
420	747	720	84	42	5,022	5,254	476	Interest on shares, 15 £; dividends on purchases, 96 £; education fund, 1 £; refund, 3 £; depreciation of fixed stock, 10 £.	351	Half-yearly, by members.	60	2,357	1,109
1,600	-	-	-	71	6,084	6,047	541	Increase of shares, interest, 71 £; dividends, 243 £.	207	Half - yearly, by a member and an accountant.	86	1,703	21
533	-	-	-	17	3,687	3,837	141	Bonus on purchases, 117 £; reserve fund, 10 £.	91	Half-yearly, by disinterested persons.	45	765	703
65	-	-	-	2	716	780	89	Interest, 2 £; dividend, 45 £.	40	Half-yearly, by members.	43	137	29
1,276	61	-	-	57	6,906	7,813	691	Interest on shares, 54 £; dividends on purchases, 612 £; depreciation fund, 10 £; reserve fund, 14 £.	706	Monthly, by members.	162	1,686	1,320
1,184	1,126	317	76	106	5,897	6,273	617	Interest, 106 £; dividend, 462 £; depreciation, 16 £; reserve fund, 32 £.	525	Half - yearly, by an accountant and a member.	42	2,991	375
676	-	-	-	26	2,405	2,566	138	Interest, 26 £; bonus, 100 £; reserve fund, 10 £.	80	Monthly, by members.	326	763	82

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1865.	7. Number of Members Admitted during the Year ending 31st Dec. 1865.	8. Number of Members With- drawn during the Year ending 31st Dec. 1865.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1865.	10. Amount of each Share.	11. Amount received on Shares during the Year 1865.	12. Amount Withdrawn by Members during the Year 1865.
ENGLAND—continued.												
YORK—continued.												
Equitable Co-operative and Industrial.	1863	New-road Side, near Keighley.	Grocery, dra- perry, and pots.	No - -	No -	63	19	-	£. 301	£. 1	£. 145	£. 3
Provident Corn Mill -	-	Northallerton -	- No Return.									
Co-operative - -	1862	Oakworth - -	Grocery and drapery.	No - -	No -	113	30	1	666	1	364	7
Industrial Co-operative	1861	Well Dale-street, Ossett.	Groceries, dra- perry, shoes, &c.	No - -	No -	476	112	29	4,337	1	1,744	989
Industrial - - -	1855	Queensbury (late Queenshead).	Grocers, dra- pers, shoe- makers, &c.	No - -	No -	752	118	100	-	1	2,545	3,108
Co-operative - -	1862	Rawmarsh-hill -	Grocery and drapery.	No - -	-	45	25	15	442	5	290	44
Co-operative Flour and Provision.	-	Market - place, Ripon.	- No Return.									
Co-operative - -	1832	Ripponden -	General dealers	Yes - -	3-4ths	193	20	8	-	1	247	122
Co-operative Corn Mill	1850	Weir - street, Rochdale.	Corn millers and general dealers.	A little -	-	849	103	63	-	1	17,656	9,086
Industrial Coal - -	-	Victoria - street, Saltaire, Shipley.	- No Return.									
Working Men's Co- operative Industrial and Provident.	1863	North-street, Scar- borough.	Grocers, pro- vision dealers, &c.	No - -	No -	360	136	30	1,050	1	436	94
Industrial Co-operative	1860	Scissett - -	Grocery, dra- perry, and but- chering.	Yes - -	No -	129	19	3	903	1	117	30
Equitable Industrial Co-operative.	1862	Settle - -	Grocery, dra- perry, &c.	Yes - -	No -	156	22	11	448	1	149	95
Industrial - -	1856	Estecourt - build- ings, Sheep- ridge, near Hud- dersfield.	Corn, grocery, drapery, and boots and shoes.	Yes - -	3-4ths	132	17	2	1,178	1	83	295
Mason's Industrial and Co-operative.	1864	88, Milton-street, Sheffield.	Builders.	Yes - -	No -	31	9	-	68	2	68	-
Equitable Co-opera- tive and Industrial.	-	127, Devonshire- street, Sheffield.	- No Return.									
Sheffield and Hallam- shire Ancient Order of Foresters Indus- trial Co-operative.	-	18, West Bar- green, Sheffield.	- No Return—Dissolved.									
Industrial and Provid- ent.	1861	Shelley - -	Grocery and drapery.	Yes - -	Yes -	78	3	-	230	1	10	72
Industrial and Provid- ent.	1860	Shepley, near Huddersfield.	Drapery and grocery.	Yes - -	Yes -	83	11	5	572	1	161	94
Co-operative Pioneer Industrial.	1861	Silkstone - -	Grocery and drapery, &c.	Yes - -	No -	29	3	2	131	1	12	4

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidental of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
286	387	340	-	16	1,693	1,711	100	Interest on loans, 8 l.; interest on shares, 7 l.; dividends, 89 l.; reserve fund, 11 l.; fixed stock clear.	52	Monthly, by members.	22	332	65
666	-	-	-	26	2,520	2,686	203	Interest, 26 l.; dividends, 185 l.; depreciation, 8 l.; reserve, 18 l.	91	Half-yearly, by members and an accountant.	52	858	36
2,331	-	-	-	83	9,183	10,266	773	Reserve fund, 51 l.; dividend on members' purchases, 722 l.	287	Weekly, by members.	815	2,007	2,621
7,035	-	-	-	138	17,637	10,590	1,461	5 per cent. on all share capital; 1 s. 4 d. in the pound on members' purchases, and the liquidation of fixed stock.	823	Half-yearly, by members.	659	7,286	-
314	-	35	35	8	1,042	1,096	87	Interest on share capital, 7 l.; dividends on members' purchases, 68 l.; depreciation of fixed stock, 4 l.; redemption fund, 6 l.	225	Quarterly, by members.	34	412	47
2,790	480	-	120	162	6,271	7,104	587	Interest on shares, 138 l.; dividends on purchases, 448 l.	183	Half-yearly, by members.	232	3,758	174
46,687	6,296	420	1,194	2,445	137,226	148,533	12,511	Interest on shares, loans, &c., 2,448 l.; dividends on purchases, 9,106 l.; charities, 56 l.; reduce fixed stock, 899 l.	6,981	Weekly, by members.	6,644	56,887	727
740	214	209	-	25	4,637	4,946	339	Interest, 25 l.; dividends, 300 l.; reserve fund, 14 l.	692	Quarterly, by members.	54	2,133	574
620	-	-	-	17	4,789	5,281	341	Dividends, 280 l.; interest, 17 l.; depreciation, 3 l.; reserve fund, 57 l.	241	By a school-master and an accountant.	184	1,077	864
448	-	-	-	18	2,896	3,163	287	Quarterly, as a dividend on purchases.	110	Quarterly, by members.	58	589	-
1,141	130	-	-	60	4,906	5,310	435	Interest on shares and loans, 60 l.; dividend on purchases, 430 l.; depreciation, 10 per cent.; reserve fund, 4 l.	178	Half-yearly, by members.	4	1,720	133
66	-	27	4	-	126	7	91	75 per cent. of net profits equally divided on paid-up shares; 5 per cent. of ditto devoted to the depreciation fund, and 20 per cent. to reserve fund.	521	Quarterly, by members.	51	188	101
348	31	-	-	18	2,199	2,385	97	Interest on shares, 15 l.; interest on loan, 1 l.; dividend on purchases, 64 l.; reserve fund, 17 l.	78	By public accountants.	66	651	190
451	305	55	17	27	2,695	2,892	161	Five per cent. on paid-up shares, and 1 s. 8 d. in the £. on members' purchases.	96	Half-yearly, by members.	96	1,051	258
110	-	-	-	6	1,015	1,044	47	Interest on shares, 6 l.; members' purchases, 40 l.	42	Half-yearly, by non-members.	10	130	26

[illegible]

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realized in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidents of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
592	-	-	-	25	3,562	3,623	211	Interest, 25 <i>l.</i> ; dividends, 162 <i>l.</i> ; depreciation, 8 <i>l.</i> ; reserve fund, 14 <i>l.</i>	143	Quarterly, by auditors.	-	786	599
1,600	1,077	145	214	171	5,688	6,804	884	Interest on loans, 51 <i>l.</i> ; interest on shares, 120 <i>l.</i> ; dividend on purchases, 690 <i>l.</i> ; depreciation of fixed stock, 11 <i>l.</i> ; reserve fund, 10 <i>l.</i>	263	Half-yearly, by members.	227	3,201	50
24,988	-	-	-	1,086	95,395	98,900	6,263	Dividend on purchases, 4,563 <i>l.</i> ; interest on shares, 1,086 <i>l.</i> ; depreciation fund, 613 <i>l.</i>	3,621	Weekly, by members.	3,831	29,043	346
1,134	381	-	25	38	7,776	7,277	421	Interest on shares, 52 <i>l.</i> , and remainder paid in bonus according to member's purchase.	207	Half-yearly, by members.	164	1,615	12
1,582	470	40	256	20	9,086	10,355	161	Interest on capital, 86 <i>l.</i> ; purchases of members, 36 <i>l.</i> ; depreciations of building and fixed stock, 38 <i>l.</i>	781	Weekly, by members.	34	2,471	288
297	-	-	-	10	1,163	1,204	48	Interest, 10 <i>l.</i> ; dividend, 40 <i>l.</i> ; depreciation, 3 <i>l.</i> ; reserve fund, 3 <i>l.</i>	69	Half-yearly, by members.	83	374	-
194	-	-	-	9	1,052	1,052	41	Members' purchases, 27 <i>l.</i> ; capital, 3 <i>l.</i> ; stock, 10 <i>l.</i>	45	Half-yearly, by an accountant.	33	15	-
2,407	1,712	-	260	191	12,544	14,278	1,701	Dividends on members' purchases, 1,594 <i>l.</i> ; reserve fund, 43 <i>l.</i> ; depreciation of fixed stock, 43 <i>l.</i> ; balance, 19 <i>l.</i>	702	Monthly, by members.	36	5,905	725
30	-	-	-	-	6,775	7,084	49	Added to shares, 7 <i>l.</i> ; withdrawn by members, 41 <i>l.</i>	259	Quarterly, by members.	28	3,640	1,361
914	463	-	-	55	3,354	3,860	435	Interest on shares, 34 <i>l.</i> ; dividend on purchases, 359 <i>l.</i> ; depreciation fund, 16 <i>l.</i> ; redemption fund, 27 <i>l.</i>	89	Quarterly, by members.	91	904	115
203	43	20	-	12	1,642	1,791	110	Dividends, 101 <i>l.</i> ; reserve fund, 9 <i>l.</i>	73	Half-yearly, by members.	25	446	106
465	50	50	-	24	2,813	2,927	40	Interest on loan, 1 <i>l.</i> ; interest on shares, 22 <i>l.</i> ; depreciation of sacks, 1 <i>l.</i> ; bonus, 17 <i>l.</i>	341	Yearly, by members.	100	536	529
130	90	120	70	5	1,560	1,564	135	Interest on shares, 4 <i>l.</i> ; dividends 1 <i>s.</i> 8 <i>d.</i> and 1 <i>s.</i> 11 <i>d.</i> in the £.; depreciation, 6 <i>l.</i>	42	Half-yearly, by non-members.	9	232	-
114	-	-	-	-	1,039	1,130	-	-	129	By accountants	34	153	128

NAME OF SOCIETY.	1. Year in which the Society was Established.	2. Registered Office.	3. Trade or Trades carried on by the Society.	4. Whether Credit is taken or given on Purchase or Sale of Goods.	5. Whether Credit for Goods to a Member is allowed, in any case, to exceed his Paid-up Capital in Shares.	6. Number of Members on 31st Dec. 1865.	7. Number of Members Admitted during the Year ending 31st Dec. 1865.	8. Number of Members With- drawn during the Year ending 31st Dec. 1865.	9. Total Amount received for or credited to Shares, from Commencement of Society to 31st Dec. 1865.	10. Amount of each Share.	11. Amount received on Shares during the Year 1865.	12. Amount Withdrawn by Members during the Year 1865.
WALES:									£.	£.	£.	£.
BRECON:												
Industrial and Provident.	-	Bailey - street, Brynmawr.	- No Return.									
CARMARTHEN:												
Industrial and Provident Co-operative.	-	Park - street, Llanelly.	- No Return.									
DENBIGH:												
Co-operative Industrial	-	Coed Poeth, near Wrexham.	- No Return.									
Industrial Co-operative	-	16, Town - hill, Wrexham.	- No Return.									
GLAMORGAN:												
Independent Co-operative and Industrial.	-	1, Wind - street, Aberdare.	- No Return.									
Industrial and Provident.	-	6, Mount Stuart- square, Cardiff.	- No Return.									
Industrial - - -	1859	1, Bridge - road, Cwmbach.	Grocery	No - -	No -	278	74	59	1,982	5	1,409	1,072
Working Men's Co-operative Industrial.	-	Hafod, near Swansea.	- No Return.									
Equitable Co-operative	1862	Wern-road, Landore.	Groceries	Yes - -	In some cases.	55	6	5	417	1	31	43
Industrial and Provident.	1864	Pantdu, Cwm Avon.	General grocers	No - -	No -	73	27	8	214	1	115	16
Co-operative Industrial and Provident.	1863	Pontrhydyfen	Grocers	No - -	No -	88	8	4	296	1	51	11
Pioneer Industrial -	1860	2, Taff - street, Pontypridd.	Provision, shoes, and drapery.	Yes - -	No -	262	58	23	2,086	1	529	288
Co-operative Industrial and Provident.	-	Pwll - y - Gwlaw, Michaelstone- super-Avon.	- No Return.									
PEMBROKE:												
Provision Industrial -	-	7, Rush-street, Pembroke Dock.	- No Return.									
Industrial and Provident.	-	Frog-street, Tenby	- No Return.									
MONTGOMERY:												
Equitable Industrial -	1864	Bummon - lane, Newtown.	- -	No - -	-	27	2	7	81	1	35	25
Number of Societies *	651					148,586	29,182	11,815	1,017,106	-	307,356	180,812

* The number of Societies which have been certified to December 1864 is 651. Returns have been received from 417; 52 have been dissolved, and

13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
Amount of Share Capital on 31st Dec. 1865.	Amount of Loan Capital on 31st Dec. 1865.	Amount received on Loans during the Year 1865.	Loans repaid during the Year 1865.	Amount paid for Interest during the Year ending 31st Dec. 1865.	Cash paid for Goods Bought in the Year ending 31st Dec. 1865.	Cash received for Goods Sold in the Year ending 31st Dec. 1865.	Profit realised in the Year ending 31st Dec. 1865.	Profits, how applied.	Total Amount of Expenses during the Year ending 31st Dec. 1865, including Wages, Rent, Rates, Taxes, and all Incidentals of Work and Repairs, &c.	Whether Accounts are regularly Audited, and at what Period.	Amount of Cash in Hands of Bankers, Treasurer, and Officers on 31st Dec. 1865.	Total Amount or Value of Assets and Property of Society on 31st Dec. 1865.	Total Amount of Trade Liabilities of Society on 31st Dec. 1865.
£.	£.	£.	£.	£.	£.	£.	£.		£.		£.	£.	£.
1,241	-	-	-	53	11,268	12,966	1,213	Dividends and interest to contributions to make up the five shares; at the end of the last quarter 144 l. returned to the stock.	363	Quarterly, by members.	1,201	2,127	1,982
240	-	-	-	2	1,778	1,892	-	£. 59 - - - -	103	Quarterly, by members.	-	147	393
214	13	8	-	4	1,451	1,510	123	Interest on shares, 4 l.; dividend on purchases, 118 l.	48	Quarterly, by members.	68	330	228
296	25	8	23	10	1,916	2,192	158	Dividend, 148 l.; interest, 10 l.	120	Quarterly, by members.	213	296	372
1,200	-	-	-	33	8,040	8,890	645	£. 407 - - - -	418	Quarterly, by members.	108	1,700	421
43	-	-	-	-	-	-	2	- - - - -	-	By members -	49	3	-
761,313	112,733	36,631	19,110	33,686	3,063,088	3,373,837	279,226		190,538		136,923	1,105,085	273,480

182 have neglected to send the general statements, pursuant to 25 & 26 Vict. c. 87, s. 24; since December 1864, the rules of 216 Societies have been certified.

John Tidd Pratt.

INDUSTRIAL AND PROVIDENT
SOCIETIES.

RETURN of the GENERAL STATEMENTS of the
FUNDS and EFFECTS of every INDUSTRIAL and
PROVIDENT SOCIETY registered under ACT 26
& 27 Vict. c. 87, for Year ending 31 December
1865, transmitted to the REGISTRAR of FRIENDLY
SOCIETIES in *England and Wales*.

(*Mr. Milner Gibson.*)

Ordered, by The House of Commons, to be Printed,
15 June 1866.

[*Price 8 d.*]

355.

Under 8 oz.

INDUSTRIAL AND PROVIDENT SOCIETIES.

FURTHER RETURN to an Order of the Honourable the House of Commons,
dated 8 June 1866;—*for*,

RETURN “ of the GENERAL STATEMENTS of the FUNDS and EFFECTS of
every INDUSTRIAL and PROVIDENT SOCIETY registered under the Act
26 & 27 Vict. c. 87, for the Year ending the 31st day of December 1865,
transmitted to the REGISTRARS of FRIENDLY SOCIETIES in *England*,
Scotland, and *Ireland* respectively.”

(So far as relates to INDUSTRIAL and PROVIDENT SOCIETIES in *Ireland*.)

(*Mr. Milner Gibson.*)

Ordered, by The House of Commons, to be Printed.

15 June 1866.

RETURN of the GENERAL STATEMENT of the Funds and Effects of every INDUSTRIAL and PROVIDENT SOCIETY registered under the Act 25 & 26 Vict. c. 87, for the Year ending 31 December 1865, transmitted to the REGISTRAR of FRIENDLY SOCIETIES in Ireland.

THE Registrar has only received four returns, which are set out at foot hereof. He has no means of compelling returns, or of enforcing penalties for their non-transmission, inasmuch as the 11th & 12th Vict. c. 43, under which the penalties (imposed by 25 & 26 Vict. 87) are made recoverable, does not extend to Ireland. The Registrar has, in his annual reports laid before Parliament, called attention to this defect in the law.

Edward L. Griffin,

26 June 1866.

Registrar of Friendly Societies in Ireland.

VICTORIA CO-OPERATIVE ASSOCIATION (Limited).
25, Molesworth-street, Dublin.

<i>Dr.</i>			<i>Cr.</i>		
	£.	s. d.		£.	s. d.
To cash on hands, 1 Jan. 1866.	15	14 11	By Goods - - - -	82	9 6
„ 17 shares sold - -	8	10 -	„ Furniture - - -	-	12 6
„ sales - - - -	87	8 8	„ Messenger, insurance, &c.	4	2 1
			„ Manager's salary - -	10	- -
			„ Rent - - - -	10	- -
			„ Cash on hands, 31 Dec. 1865.	4	9 6
£.	111	13 7	£.	111	13 7

I have examined the above account, and find it to be correct.

John Sibthorpe.

NEWTOWNARDS CO-OPERATIVE MANUFACTURING SOCIETY.
No. 2, Shuttlefield-street, Newtownards.

<i>Dr.</i>			<i>Cr.</i>		
	£.	s. d.		£.	s. d.
1855: 1 Jan. to 31 Dec.			By Cash paid out in trade -	183	10 11½
To Fines - - - -	-	9 9	„ Rent of society-room -	5	4 9
„ Weekly payments - -	21	4 1½	„ Other expenses of management.	3	- 11½
„ Goods sold - - -	168	5 8	„ Agent's salary - -	12	2 9½
„ Weaver's debt - -	8	15 -	„ Cash in bank on 31 December 1865.	3	17 3½
„ Cash on hand at last settlement.	9	2 2½			
£.	207	16 9½	£.	207	16 9½

INCHICORE CO-OPERATIVE FRIENDLY SOCIETY (Limited).

Dr.

Store, Inchicore Road, County Dublin.

Cr.

1865: 1 Jan. to 31 Dec.	£. s. d.		£. s. d.
To Balance in bank on 1 Jan. 1865 - - - -	358 10 4	By Stationery - - -	
„ Entrance fees - - -	2 17 -	„ Printing - - -	
„ Deposit on shares - -	226 4 11	„ Rent (ground) - - -	
„ Sale of provisions, &c. -	9,555 17 5½	„ Secretary's salary - -	237 2 7½
„ Interest on investments in bank - - - -	8 5 5	„ Other expenses of management - - -	
		„ Paid for goods - - -	8,479 13 3
		„ Withdrawals by members -	969 17 8
		„ Cash left in bank on 31 Dec. 1865 - - -	465 1 7
£.	10,151 15 1½	£.	10,151 15 1½

KILLYLEAGH MILLS INDUSTRIAL SOCIETY at TULLYVEER, near KILLYLEAGH.

Dr.

Cr.

1865: 1 Jan. to 31 Dec.	£. s. d.		£. s. d.
To Balance in bank on 1 Jan. 1865 - - - -	40 1 2½	By Stationery - - -	2 7 6
„ Entrance fees - - -	1 2 -	„ Printing - - -	1 18 -
„ Rule books sold - - -	- 11 -	„ Rent of society-room -	8 - -
„ Gross profit on goods sold in 1865 - - - -	264 7 8	„ Four shopmen, salary, &c. -	102 10 6
		„ Secretary's salary - -	10 - -
		„ Allowance to 250 members, at 6 d. per £. on purchases - - -	113 4 5
		„ Sums paid on shares to members - - -	26 15 7½
		„ Cash left in bank, 31 Dec. -	41 5 10
£.	306 1 10½	£.	306 1 10½

STOCK taken, 6th December 1865. The Killyleagh Mills Industrial Co-operative Society (Limited).

Dr.

Cr.

LIABILITIES.	AMOUNT.	ASSETS.	AMOUNT.
	£. s. d.		£. s. d.
To Shares on capital - -	746 5 11	By Stock taken - - -	652 13 7½
„ Liabilities or cash due -	673 9 5	„ Outstanding accounts -	573 7 10
„ Allowance for debts -	60 - -	„ Cash, per treasurer - -	370 11 1½
„ Allowance for rules -	20 - -	„ Cash, per shop - - -	22 - -
„ Six months' interest on shares - - -	15 4 5		
„ Dividends on goods, half year - - -	50 10 5		
„ Insurance on goods -	- 19 10		
„ Rent of shop due, one month - - -	1 - -		
„ Wages due servants -	9 16 9		
„ Balance - - -	41 5 10		
£.	1,618 12 7	£.	1,618 12 7

By Balance, Profit - - - - - £. 41. 5. 10.

Henry Dumphy, }
 David Wilson, } Members.
 Edward Brennan, }
 William Shaw, Secretary.
 J. Woofunder, President.

Audited, and found correct, by
 David Greer, }
 Hugh Herald, } Auditors.

INDUSTRIAL AND PROVIDENT
SOCIETIES.

FURTHER RETURN.

RETURN of the GENERAL STATEMENT of the
FUNDS and EFFECTS of every INDUSTRIAL and
PROVIDENT SOCIETY registered under the
Act 26 & 27 Vict. c. 87, for the Year ending
31 December 1865, transmitted to the REGIS-
TRAR of FRIENDLY SOCIETIES in *Ireland*.

(*Mr. Milner Gibson.*)

*Ordered, by The House of Commons, to be Printed,
15 June 1866.*

INLAND REVENUE (SCOTLAND).

RETURN to an Order of the Honourable The House of Commons,
dated 9 March 1866 ;—for,

COPY “ of all STATEMENTS as to State of COLLECTION of REVENUE in the various Districts in *Scotland* issued by the BOARD of INLAND REVENUE in *Edinburgh*, from the 1st day of January up to and including the 1st day of March 1866 : ”

“ RETURNS of the State of COLLECTION of REVENUE in each District in *Scotland* on the 1st day of March 1866, showing, in a Tabulated Form, for each District respectively :—

The Total Amount of Assessment ;
The Total Amount Relieved on Appeal ;
The Net Amount of Revenue to be Collected ;
The Date of Closing the Collection ;
The Per-centage Collected at Date of Closing ;
The Amount in Arrear Due to Collector at Date of Closing ;
The Number of Individuals in Arrear at Date of Closing ;
The Amount Advanced by the Collector to Close the Collection ;
The Amount of Arrears got in by Collector since Date of Closing ;
The Per-centage Collected on the 1st day of March ;
The Amount in Arrear Due to the Collector on the 1st day of March ;
The Number of Individuals in Arrear to Collector on the 1st day of March : ”

“ Showing the Rate and the Amount of Ordinary Remuneration Paid to each COLLECTOR, by Salary, Per-centage, or otherwise, as Collector of Taxes or Distributor of Stamps, in each Year since the passing of the Act 20 and 21 Vict. c. 28 : ”

“ Showing whether any and what Extra Remuneration is allowed to COLLECTORS for Advancing Money to Close their Collection : ”

“ And, showing whether and how are COLLECTORS Reimbursed in the event of any Portion of the Outstanding Arrears becoming Irrecoverable after they have Advanced Money to Close their Collection. ”

(*Mr. Edward Craufurd.*)

Ordered, by The House of Commons, to be Printed,
4 June 1866.

CONTENTS.

- No. 1.—State of the Collection of Land and Assessed Taxes and Income Tax for the Year 1865-66, showing the Rate per Cent. Collected in each District at 16th January 1866, and the Total Amount Collected in Scotland at that Date - - - - - p. 3
- No. 2.—State of the Collection of Land and Assessed Taxes and Income Tax in Scotland at 31st January 1866, showing the Districts, arranged according to Priority of Closing, in which the Collection was Completed on or before that Day; the Rate per Cent. Collected in the other Districts; and the Total Amount Collected in Scotland at that Date - - - - - p. 4
- No. 3.—Closing Bulletin.—State of the Collection of Land and Assessed Taxes and Income Tax in Scotland, at 28th February 1866, showing the Districts, arranged according to Priority of Closing, in which the Collection was Completed on or before that Day; the Rate per Cent. Collected in the other Districts; and the Total Amount Collected in Scotland at that Date p. 5
- No. 4.—Return of the State of the Collection of Revenue in each District in Scotland on the 1st day of March 1866 - - - - - p. 7
- No. 5.—Return showing the Rate and Amount of Ordinary Remuneration Paid to each Collector, by Salary, Per-centage, or otherwise, as Collector of Taxes or Distributor of Stamps, in each Year since the passing of the Act 20 & 21 Vict. c. 28 - - - - - p. 8
- No. 6.—Return showing whether any and what Extra Remuneration is allowed to Collectors for Advancing Money to Close their Collections - - - p. 18
- No. 7.—Return showing whether and how Collectors are Reimbursed in the event of any Portion of the Outstanding Arrears becoming Irrecoverable after they have Advanced Money to Close their Collection - - - - - p. 18
-

No. 1.

STATE of the COLLECTION of LAND and ASSESSED TAXES and INCOME TAX, for the Year 1865-66, showing the Rate per Cent. Collected in each District at 16th January 1866, and the Total Amount collected in *Scotland* at that Date.

Sum Collected - - - - £. 477,243 sterling.*

D I S T R I C T S.		Rate per Cent. Collected on or before 16 January 1866.	
1. Forfar and Kincardine	- -	100	Closed 11th January 1866.
2. Peebles and Selkirk	- - -	100	Land Tax closed 8th, and Assessed Taxes and Income Tax closed 12th January.
3. Banff	- - - - -	100	Closed 13th January.
4. Berwick	- - - - -	98·99	Land Tax and Income Tax closed 15th January.
5. Elgin and Nairn	- - - - -	95·84	Land Tax closed 13th January.
6. Aberdeen	- - - - -	88·84	Land Tax closed 15th January.
7. Campbeltown	- - - - -	84·74	Land Tax closed 12th January.
8. Edinburgh	- - - - -	84·65	
9. Kirkcudbright and Wigtown	-	82·89	
10. Roxburgh	- - - - -	80·40	
11. Stirling, Clackmannan, and Linlithgow.		77·75	
12. Dundee, Arbroath, and Montrose		74·79	
13. Ross, Cromarty, Sutherland, and Caithness.		74·22	Land Tax closed 12th January.
14. Haddington	- - - - -	71·00	
15. Dumfries	- - - - -	67·30	
16. Perth	- - - - -	66·40	
17. Lanark and Dumbarton	- -	64·48	
18. Renfrew and Bute	- - -	63·30	
19. Inveraray	- - - - -	61·78	
20. Fife and Kinross	- - -	60·82	
21. Inverness	- - - - -	58·36	
22. Orkney and Zetland	- - -	55·60	
23. Ayr and Arran	- - - - -	44·78	
24. Stornoway	- - - - -	00·00	No remittance received.

(No. 1.)
Inland Revenue, Edinburgh, }
16 January 1866.

Angus Fletcher,
Comptroller General.

* Including sums received in payment of assessments made by the Special Commissioners in London, and by the Exchequer and Court of Session, Edinburgh.

Inland Revenue, Edinburgh, }
14 May 1866.

Angus Fletcher.

No. 2.

COLLECTION OF TAXES IN SCOTLAND, 1865-66.

STATE of the Collection of LAND and ASSESSED TAXES and INCOME TAX in *Scotland*, at 31st January 1866, showing the Districts, arranged according to Priority of Closing, in which the Collection was completed on or before that Day; the Rate per Cent. Collected in the other Districts, and the Total Amount Collected in *Scotland* at that Date.

Sum Collected - - - - £. 626,573 sterling.*

DISTRICTS.	Rate per Cent. Collected on or before 31 January 1866.	
1st Class :		
1. Forfar and Kincardine - - -	100	Closed 11th January 1866.
2. Peebles and Selkirk - - -	100	Land Tax closed 8th, and Assessed Taxes and Income Tax closed 12th January.
3. Banff - - - - -	100	Closed 13th January.
4. Elgin and Nairn - - - - -	100	Land Tax closed 13th, and Assessed Taxes and Income Tax closed 23d January.
5. Perth - - - - -	100	Closed 23d January.
6. Ross, Cromarty, Sutherland, and Caithness.	100	Land Tax closed 12th, and Assessed Taxes and Income Tax closed 26th January.
7. Aberdeen - - - - -	100	Land Tax closed 15th, and Assessed Taxes and Income Tax closed 26th January.
8. Haddington - - - - -	100	Closed 26th January.
9. Campbeltown - - - - -	100	Land Tax closed 12th, and Assessed Taxes and Income Tax closed 27th January.
10. Dumfries - - - - -	100	Closed 27th January.
11. Stirling, Clackmannan, and Linlithgow.	100	Closed 29th January.
12. Dundee, Arbroath, and Montrose	100	Closed 29th January.
13. Inverness - - - - -	100	Closed 30th January.
14. Berwick - - - - -	100	Land Tax and Income Tax closed 15th, and Assessed Taxes closed 31st January.
15. Kirkcudbright and Wigtown -	100	Closed 31st January.
16. Fife and Kinross - - - -	100	Closed 31st January.
2d Class :		
17. Edinburgh - - - - -	99·27	Land Tax closed 23d January.
18. Roxburgh - - - - -	99·26	Land Tax closed 22d, and Income Tax closed 31st January.
19. Ayr and Arran - - - - -	98·04	Land Tax closed 31st January.
20. Renfrew and Bute - - - -	93·47	Land Tax closed 31st January.
21. Lanark and Dumbarton - - -	89·49	
22. Inveraray - - - - -	89·17	Land Tax closed 20th January.
23. Orkney and Zetland - - - -	87·67	Land Tax closed 30th January.
24. Stornoway - - - - -	56·06	At 24th January.

(No. 2.)
Inland Revenue, Edinburgh, }
2 February 1866.

Angus Fletcher,
Comptroller General.

* Including sums received in payment of assessments made by the Special Commissioners in London, and by the Exchequer and Court of Session, Edinburgh.

No. 3.

CLOSING BULLETIN.

COLLECTION OF TAXES IN SCOTLAND, 1865-66.

STATE of the COLLECTION of LAND and ASSESSED TAXES and INCOME TAX in *Scotland*, at 28th February 1866, showing the Districts, arranged according to Priority of Closing, in which the Collection was completed on or before that Day; the Rate per Cent. Collected in the other Districts; and the Total Amount Collected in *Scotland* at that Date.

Sum Collected - - - - £. 656,612 sterling.*

DISTRICTS.						
1st Class :						
1.	Forfar and Kincardine	-	-	-	-	-
2.	Peebles and Selkirk	-	-	-	-	-
3.	Banff	-	-	-	-	-
4.	Elgin and Nairn	-	-	-	-	-
5.	Perth	-	-	-	-	-
6.	Ross, Cromarty, Sutherland, and Caithness	-	-	-	-	-
7.	Aberdeen	-	-	-	-	-
8.	Haddington	-	-	-	-	-
9.	Campbeltown	-	-	-	-	-
10.	Dumfries	-	-	-	-	-
11.	Stirling, Clackmannan, and Linlithgow	-	-	-	-	-
12.	Dundee, Arbroath, and Montrose	-	-	-	-	-
13.	Inverness	-	-	-	-	-
14.	Berwick	-	-	-	-	-
15.	Kirkcudbright and Wigtown	-	-	-	-	-
16.	Fife and Kinross	-	-	-	-	-
Closed on or before 31st January 1866.						
2d Class :						
17.	Orkney and Zetland	-	-	-	-	-
18.	Edinburgh	-	-	-	-	-
19.	Inveraray	-	-	-	-	-
20.	Roxburgh	-	-	-	-	-
21.	Renfrew and Bute	-	-	-	-	-
Closed on or before 28th February 1866.						
		Rate per Cent. Collected on or before 28 February 1866.				
3d Class :						
22.	Ayr and Arran	-	-	99.60	Land Tax closed 31st January.	
23.	Lanark and Dumbarton	-	-	98.37		
24.	Stornoway	-	-	87.22	No Land Tax in this district.	

* Including sums received in payment of Assessments made by the Special Commissioners in London, and by the Exchequer and Court of Session, Edinburgh.

Inland Revenue, Edinburgh, }
14 May 1866.

Angus Fletcher.

DISTRICTS in which the COLLECTION is CLOSED, classified in Schedules according to the Priority of Closing, and Amount of Charge against the Collector.

SCHEDULE I.

Charge above £. 14,000 and under £. 110,000.

1. Forfar and Kincardine - - - Closed 11th January 1866.
2. Perth - - - - - Closed 23d January.
3. Aberdeen - - - - - Land Tax closed 15th, Assessed Taxes and Income Tax closed 26th January.
4. Dumfries - - - - - Closed 27th January.
5. Stirling, Clackmannan, and Linlithgow - - - Closed 29th January.
6. Dundee, Arbroath, and Montrose - - - Closed 29th January.
7. Kirkcudbright and Wigtown - - - Closed 31st January.
8. Fife and Kinross - - - - - Closed 31st January.
9. Edinburgh - - - - - Land Tax closed 23d January, Assessed Taxes and Income Tax closed 9th February.
10. Roxburgh - - - - - Land Tax closed 22d January, Income Tax closed 31st January, and Assessed Taxes 28th February.
11. Renfrew and Bute - - - - - Land Tax closed 31st January, Assessed Taxes and Income Tax closed 28th February.

SCHEDULE II.

Charge above £. 2,000 and under £. 14,000.

1. Peebles and Selkirk - - - - - Land Tax closed 8th, Assessed Taxes and Income Tax closed 12th January.
2. Banff - - - - - Closed 13th January.
3. Elgin and Nairn - - - - - Land Tax closed 13th, Assessed Taxes and Income Tax closed 23d January.
4. Ross, Sutherland, Cromarty, and Caithness. - - - - - Land Tax closed 12th, Assessed Taxes and Income Tax closed 26th January.
5. Haddington - - - - - Closed 26th January.
6. Campbeltown - - - - - Land Tax closed 12th, Assessed Taxes and Income Tax closed 27th January.
7. Inverness - - - - - Closed 30th January.
8. Berwick - - - - - Land Tax and Income Tax closed 15th, and Assessed Taxes closed 31st January.
9. Orkney and Zetland - - - - - Land Tax closed 30th January, Assessed Taxes and Income Tax closed 6th February.
10. Inveraray - - - - - Land Tax closed 20th January, Assessed Taxes and Income Tax closed 17th February.

DISTRICTS in which the COLLECTION remains OPEN, Classified in Schedules according to the Amount of the Charge against each Collector, and the Rate per Cent. of that Charge Collected.

SCHEDULE I.

Charge above £. 110,000 and under £. 200,000.

1. Lanark and Dumbarton - - - Rate Collected 98·37 per cent.

SCHEDULE II.

Charge above £. 900 and under £. 32,000.

1. Ayr and Arran - - - - - Rate Collected, 99·60 per cent.
2. Stornoway - - - - - Ditto - - 87·22 "

(No. 3.)
Inland Revenue, Edinburgh, }
2 March 1866.

Angus Fletcher, Comptroller General
of Inland Revenue for Scotland.

No. 4.

SCOTLAND—COLLECTION 1865-66.

RETURN of the State of COLLECTION of REVENUE (Land and Assessed Taxes and Income Tax) in each DISTRICT in Scotland, on the 1st day of March 1866, showing, in a Tabulated Form for each District respectively, the following Information:—

DISTRICTS.	1. The Total Amount of Assessment.*	2. The Total Amount relieved on Appeal†	3. The Net Amount of Revenue to be Collected.	4. The Date of Closing the Collection.	5. The per Centage Collected at Date of Closing.	6. The Amount in Arrear due to the Collector at Date of Closing.	7. The Number of Individuals in Arrear at Date of Closing.	8. The Amount Advanced by the Collector to close the Collection.	9. The Amount of Arrears got in by Collector since Date of Closing Collection.	10. The per Centage Collected on the 1st day of March.	11. The Amount in Arrear due to the Collector on the 1st day of March.	12. The Number of Individuals in Arrear to Collector on the 1st day of March.
Aberdeen -	£. s. d. 36,335 7 3	£. s. d. 172 7 9	£. s. d. 36,332 19 6	1866: 26 January	58.69	£. s. d. 473 - 4	432	£. s. d. 473 - 4	£. s. d. 380 18 7	99.74	£. s. d. 92 1 9	105
Argyll, Campbelltown -	4,458 12 10	54 15 10	4,403 17 -	27 "	88.96	486 15 4	232	486 15 4	402 8 6	98.10	84 6 10	87
Argyll, Inverary -	9,239 14 8	102 19 4	9,136 15 -	17 February	96.91	282 - -	262	282 - -	116 - -	98.18	166 - -	185
Ayr and Arran -	31,902 18 -	193 11 10	30,809 6 2	Not closed	-	-	-	-	-	99.62	122 7 3	162
Banff -	5,018 4 5	49 19 9	5,868 4 8	13 January	100*	52 2 3	61	52 2 3	40 8 6	100*	-	-
Bervick -	12,283 16 1	56 6 7	12,227 9 6	31 "	99.57	-	-	-	-	99.90	11 13 9	22
Dumfriess -	18,963 14 11	61 12 -	18,302 2 11	27 "	100*	-	187	-	97 7 8	100*	4 4 8	7
Dumfries, Arbroath, and Montrose -	36,488 13 2	154 15 6	36,333 17 8	29 "	99.72	101 12 4	-	101 12 4	300 - -	99.98	-	-
Edinburgh -	100,646 9 5	838 8 7	99,808 - 10	9 February	99.70	300 - -	278	300 - -	74 - 8	99.98	1 4 -	2
Elgin and Nairn -	7,232 5 10	29 15 8	7,202 10 2	23 January	98.95	75 4 8	115	75 4 8	-	-	-	-
Fife and Kinross -	29,734 10 5	10 11 6	29,723 18 11	31 "	98.92	322 2 -	520	322 2 -	81 17 3	99.20	240 4 9	361
Forfar and Kincardine -	15,136 11 1	52 7 2	15,084 3 11	11 "	99.61	48 15 3	46	48 15 3	37 2 8	99.92	11 12 7	18
Glasgow -	11,607 10 8	35 3 1	11,572 7 7	26 "	99.55	52 5 4	56	52 5 4	52 5 4	100*	-	-
Inverness -	10,555 11 1	52 7 11	10,503 3 2	30 "	96.24	304 9 4	316	304 9 4	251 8 11	98.63	143 - 5	140
Kirkcudbright and Wigtown -	17,802 16 11	56 - 1	17,746 16 10	31 "	98.88	196 18 -	220	196 18 -	187 - 4	99.95	9 17 8	18
Lanark and Dumbarton -	164,877 2 10	1,482 10 4	163,394 12 6	Not closed	-	-	-	-	-	98.37	2,661 13 5	2,001
Orkney and Zetland -	2,649 11 -	10 15 8	2,628 15 4	6 February	92.69	192 - 9	342	192 - 9	78 14 4	95.70	113 6 5	163
Perth and Selkirk -	7,360 1 5	89 11 9	7,320 9 8	12 January	99.00	73 5 10	39	73 5 10	73 5 10	-	57 14 7	37
Perth -	28,927 7 9	24 17 4	28,902 10 5	23 "	98.09	552 5 6	379	552 5 6	494 10 11	99.80	-	-
Reinfrew and Bute -	30,672 - 9	182 7 7	30,489 13 2	28 February	99.26	215 2 6	246	215 2 6	18 5 -	99.35	186 17 6	234
Ross, Cromarty, Sutherland, and Caithness.	13,739 15 2	101 - 5	13,638 14 9	26 January	92.38	1,038 2 2	742	1,038 2 2	662 4 1	97.25	375 18 1	350
Roxburgh -	14,887 16 10	94 18 7	14,792 18 3	28 February	99.69	45 3 6	70	45 3 6	-	99.69	45 3 6	70
Stirling, Clackmannan, and Lin- lithgow.	24,946 15 3	58 6 3	24,888 9 -	29 January	98.19	449 15 5	467	449 15 5	159 3 -	98.84	291 12 5	353
Stornoway -	946 4 4	13 7 8	932 16 8	Not closed	-	-	-	-	-	91.73	77 - 2	89
£.	635,903 12 1	3,928 18 2	631,974 13 11	-	-	5,351 - 6	5,004	5,351 - 6	3,506 1 7	-	4,705 19 9	4,394

* Exclusive of assessments made by the Special Commissioners, London, and by the Exchequer and Court of Session, Edinburgh.

† The sums in this column include arrears which, for various causes, are admitted to be irrecoverable by the collectors.

Inland Revenue, Edinburgh, }
14 May 1866.

Angus Fletcher,
Comptroller General.

No. 5.—RETURN showing the RATE and the AMOUNT of Ordinary Remuneration paid to each COLLECTOR passing of the Act

NAMES.	DISTRICTS.	Years ending 31 March as under.	Stamps.		Postage Stamps.		Customs Stamps.		Land Tax.		
			Rate per Cent.	Poundage.	Rate per Cent.	Poundage.	Rate per Cent.	Poundage.	Rate of Poundage on Collectors' own Re-mittances.	Rate of Poundage on Sub-Collectors' Re-mittances.	Poundage.
			£.	£. s. d.	£.	£. s. d.		£. s. d.			£. s. d.
Mr. William Brown, now deceased, Collector for the Counties of Aberdeen and Kincardine, prior to the year 1862 - - - -		1858	-	-	-	-	-	-	-	-	-
		1859	-	-	-	-	-	-	-	-	-
		1860	-	-	-	-	-	-	-	-	-
		1861	-	-	-	-	-	-	-	-	-
		1862	1½	687 10 9	1	6 4 2	-	-	3 d.	1½ d.	29 18 7
Andrew Jopp - - - -	Aberdeen - -	1863	"	643 12 3	"	23 6 5	-	-	"	"	30 - 11
		1864	"	589 4 6	"	18 - 7	-	-	"	"	30 - 11
		1865	"	521 10 7	"	21 2 5	-	-	"	"	30 11 1
		1866	-	-	-	-	-	-	-	-	-
		TOTAL	- -	2,391 18 1	-	68 13 7	-	-	-	-	120 11 6
John Beith, jun. - - - -	Campbeltown - -	1858	5	77 12 -	1	1 14 10	-	-	4 per cent.	-	15 4 3
		1859	"	69 19 1	"	1 11 11	-	-	"	-	15 4 3
		1860	"	59 3 3	"	1 8 4	-	-	"	-	15 4 4
		1861	"	55 11 4	"	1 3 9	-	-	"	-	15 4 4
		1862	"	66 15 5	"	14 8	-	-	"	-	15 4 4
		1863	"	27 9 6	"	1 1 4	-	-	"	-	15 4 4
		1864	"	33 4 10	"	1 11 11	-	-	"	-	15 4 4
		1865	"	66 18 9	"	1 17 6	-	-	"	-	15 4 4
		1866	"	-	-	-	-	-	-	-	-
		TOTAL	- -	456 14 2	-	11 4 3	-	-	-	-	121 14 6
William Wilson - - - -	Argyll, Inverary	1858	5	68 10 5	1½	5 10 -	-	-	4 per cent.	-	10 13 5
		1859	"	151 9 8	"	6 12 11	-	-	"	-	10 12 9
		1860	"	112 13 -	"	7 3 9	-	-	"	-	12 - 4
		1861	"	131 6 10	"	6 3 6	-	-	"	-	11 4 5
		1862	"	137 15 4	"	4 5 10	-	-	"	-	10 14 -
		1863	"	109 18 11	"	6 5 3	-	-	"	-	11 1 -
		1864	"	176 8 11	"	6 3 7	-	-	"	-	11 6 5
		1865	"	156 3 4	"	6 8 5	-	-	"	-	11 3 2
		1866	-	-	-	-	-	-	-	-	-
		TOTAL	- -	1,044 6 5	-	48 19 3	-	-	-	-	88 15 6
George Oswald - - - -	Ayr - - - -	1858	3	949 17 1	1 on distributor's own remittances, and ½ on sub-distributor's remittances.	8 8 -	-	-	3 d.	1½ d.	13 10 -
		1859	"	731 - 7	"	8 11 8	-	-	"	"	13 2 8
		1860	"	468 17 3	"	8 17 -	-	-	"	"	13 2 11
		1861	"	556 14 11	"	9 - 9	-	-	"	"	12 18 6
		1862	"	454 5 -	"	7 8 1	-	-	"	"	13 - 10
		1863	"	545 1 -	"	11 17 5	-	-	"	"	13 - 4
		1864	"	786 13 2	"	6 16 3	-	-	"	"	13 2 10
		1865	"	1,010 4 5	"	6 19 6	-	-	"	"	13 3 1
		1866	-	-	-	-	-	-	-	-	-
		TOTAL	- -	5,502 13 5	-	67 18 8	-	-	-	-	105 1 2
Alexander Souter - - - -	Banff - - - -	1858	3	94 11 11	1 and ½	2 14 3	-	-	4 per cent.	2½ p' cent.	9 7 4
		1859	"	317 8 8	"	3 4 11	-	-	"	"	10 18 11
		1860	"	106 18 6	"	4 3 6	-	-	"	"	11 2 7
		1861	"	115 9 7	"	4 3 5	-	-	"	"	12 7 10
		1862	"	135 - 11	"	4 11 4	-	-	"	"	10 6 5
		1863	"	262 16 5	"	4 11 6	-	-	"	"	10 8 10
		1864	"	127 15 -	"	4 17 3	-	-	"	"	11 15 4
		1865	"	132 2 4	"	4 14 7	-	-	"	"	10 2 2
		1866	-	-	-	-	-	-	-	-	-
		TOTAL	- -	1,292 3 4	-	33 - 9	-	-	-	-	86 9 5

* These two items of Poundage, although paid to the collector during the year 1865-66, refer to the assessments imposed for the year 1864-65.

by Salary, per-Centage, or otherwise, as Collector of Taxes or Distributor of Stamps, in each Year since the 20 & 21 Vict. c. 28. 10th August 1857.

Assessed Taxes.			Income Tax.			Drainage Rent Charges.		Salary for the Year ending 31 March 1866.	Remuneration from the Issue of Game Licenses, and from certain Discounts on Bill and Receipt Stamps.	TOTAL.
Rate of Poundage on Collectors' own Re- mittances.	Rate of Poundage on Sub- Collectors' Re- mittances.	Poundage.	Rate of Poundage on Collectors' own Re- mittances.	Rate of Poundage on Sub- Collectors' Re- mittances.	Poundage.	Rate per Cent.	Poundage.			
		£. s. d.			£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
3d.	1½d.	105 18 2	1½d.	- - -	272 17 3	3d. p' £.	150 1 6	- - -	42 16 9	1,295 7 2
"	"	103 12 9	"	- - -	280 4 5	"	151 7 -	- - -	29 5 5	1,261 9 2
"	"	104 19 5	"	- - -	215 12 2	"	149 6 5	- - -	20 14 8	1,077 18 8
"	"	118 17 8	"	- - -	200 3 3	"	75 3 11	- - -	21 4 11	988 13 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,194 - -	19 1 -	1,213 1 -
- - -	- - -	433 8 -	- - -	- - -	963 17 1	- - -	525 18 10	1,194 - -	133 2 9	5,836 9 10
4 per cent.	- - -	38 3 1	30s. p' ct.	- - -	144 9 11	4	97 11 4	- - -	3 6 -	378 1 5
"	- - -	39 18 4	"	- - -	62 18 5	"	98 14 7	- - -	3 8 -	291 14 7
"	- - -	42 2 1	"	- - -	46 1 8	"	97 3 6	- - -	3 12 -	264 15 2
"	- - -	42 17 5	"	- - -	84 11 3	"	97 7 7	- - -	2 15 6	299 11 2
"	- - -	45 8 2	"	- - -	95 19 7	"	97 2 2	- - -	2 - 4	523 4 8
"	- - -	46 10 10	"	- - -	88 - 5	"	96 17 4	- - -	2 1 -	277 4 9
"	- - -	47 16 6	"	- - -	85 18 7	"	94 15 9	- - -	2 - 6	280 12 5
"	- - -	47 7 7	"	- - -	67 7 7	"	93 1 8	- - -	1 14 -	293 11 5
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	292 - -	1 17 -	293 17 -
- - -	- - -	350 4 -	- - -	- - -	675 7 5	- - -	772 13 11	292 - -	22 14 4	2,702 12 7
4 per cent.	2 per cent.	77 7 11	1½ p' cent.	- - -	105 17 2	4	117 10 -	- - -	6 14 3	392 3 2
"	"	79 10 5	"	- - -	78 13 8	"	120 9 7	- - -	6 16 9	454 5 9
"	"	84 19 2	"	- - -	141 4 4	"	121 1 3	- - -	7 3 9	486 5 7
"	"	88 5 5	"	- - -	135 5 -	"	122 4 5	- - -	5 13 8	500 3 3
"	"	89 12 11	"	- - -	127 11 3	"	122 6 8	- - -	3 6 10	495 12 10
"	"	93 8 1	"	- - -	128 16 3	"	122 6 8	- - -	3 8 8	475 4 10
"	"	98 16 11	"	- - -	106 13 7	"	122 6 8	- - -	3 11 4	525 13 5
"	"	100 13 9	"	- - -	98 4 5	"	124 16 8	- - -	3 6 6	500 16 3
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	509 - -	3 3 7	512 3 7
- - -	- - -	712 14 7	- - -	- - -	922 5 8	- - -	973 1 11	509 - -	43 5 4	4,342 8 8
3d.	1½d.	65 13 5	1½d.	The Income Tax for Ayrshire is wholly collected by the principal collector.	268 4 8	1½	144 5 4	- - -	22 8 3	1,472 6 9
"	"	61 19 2	"		142 - 9	"	149 2 7	- - -	20 19 -	1,126 16 5
"	"	59 14 7	"		225 - -	"	150 19 7	- - -	23 8 4	949 19 8
"	"	57 18 6	"		250 - -	"	154 16 2	- - -	17 16 9	1,059 5 7
"	"	64 14 2	"		282 13 -	"	156 19 6	- - -	12 7 7	991 8 2
"	"	68 - 6	"		263 14 4	"	159 10 -	- - -	11 5 10	1,072 9 5
"	"	66 18 7	"		219 19 9	"	160 11 7	- - -	10 9 9	1,264 11 11
"	"	63 14 4	"		199 17 10	"	160 - 8	- - -	10 15 -	1,409 14 10
- - -	- - -	3 14 10*	- - -		12 6 6*	- - -	- - -	1,159 - -	4 3 4	1,179 4 8
- - -	- - -	517 8 1	- - -	- - -	1,563 16 10	- - -	1,236 5 5	1,159 - -	133 13 10	10,585 17 5
1½ p' cent. or 3d. per £.	½ per cent. or 1½d. per £.	13 7 5	½ per cent. or 1½d. per £.	- - -	73 10 2	1½	15 - 5	- - -	7 2 10	215 14 4
"	"	14 4 11	"	- - -	33 17 2	"	15 2 9	- - -	9 4 6	404 1 10
"	"	14 19 4	"	- - -	24 15 7	"	15 1 5	- - -	7 17 1	184 18 -
"	"	16 2 6	"	- - -	46 13 -	"	15 2 1	- - -	8 12 -	218 10 5
"	"	15 1 9	"	- - -	46 12 6	"	15 8 3	- - -	4 9 6	231 10 8
"	"	16 8 6	"	- - -	47 2 4	"	15 15 -	- - -	5 5 10	362 8 5
"	"	16 10 11	"	- - -	36 8 8	"	15 16 -	- - -	3 17 2	217 - 4
"	"	16 12 3	"	- - -	32 2 10	"	15 16 4	- - -	4 5 2	215 15 8
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	247 - -	3 - 10	250 - 10
- - -	- - -	123 7 7	- - -	- - -	341 2 3	- - -	123 2 3	247 - -	53 14 11	2,300 - 6

No. 5.—RETURN showing the Rate and the Amount of Ordinary Remuneration paid to each Collector

NAMES.	DISTRICTS.	Years ending 31 March as under.	Stamps.		Postage Stamps.		Customs Stamps.		Land Tax.		
			Rate per Cent.	Poundage.	Rate per Cent.	Poundage.	Rate per Cent.	Poundage.	Rate of Poundage on Collectors' own Remittances.	Rate of Poundage on Sub-Collectors' Remittances.	Poundage.
Alex. Crawford -	Berwick -	1858	£. 3	£. s. d. 81 17 1	£. 1	£. s. d. 1 5 1	-	-	6 d.	-	£. s. d. 24 6 6
		1859	"	96 14 7	"	1 4 6	-	-	"	-	25 1 4
		1860	"	99 13 7	"	1 5 8	-	-	"	-	24 4 9
		1861	"	428 2 -	"	1 7 10	-	-	"	-	24 14 2
		1862	"	201 9 2	"	1 8 2	-	-	"	-	24 19 3
		1863	"	164 10 7	"	2 1 9	-	-	"	-	24 18 5
		1864	"	131 16 3	"	1 13 1	-	-	"	-	22 13 9
		1865	"	144 10 10	"	1 13 1	-	-	"	-	22 11 9
		1866	"	1 4 7	"	- 1 9	-	-	"	-	-
		TOTAL	-	1,349 18 8	-	12 - 11	-	-	-	-	193 9 11
William Wicks -	Dumfries -	1864	Special annual allowance of 50 £, in addition to salary as collector of excise, in consideration of the business of distributor of stamps and collector of taxes (paid out of excise revenue). Offices amalgamated December. 1864								
		1865									
		1866									
Thomas Smith -	Edinburgh -	1858	Office of collector of taxes for the city and county of Edinburgh amalgamated with that of collector of excise (Sy. 2,142) 16th May 1849. Salary of amalgamated office 650 £, rising to 750 £, by annual increments of 20 £.								
		1859									
		1860									
		1861									
		1862									
		1863									
		1864									
		1865									
Alex. Cameron -	Elgin and Nairn	1858	3	201 8 9	on distributor's sales, and on sub-distributor's sales.	4 13 4	-	-	-	-	-
		1859	"	231 4 6		5 5 11	-	-	-	-	-
		1860	"	187 6 2		4 16 7	-	-	-	-	-
		1861	"	332 12 6		5 13 10	-	-	-	-	-
		1862	"	249 5 5		4 4 1	-	-	-	-	-
		1863	"	259 3 10		9 4 3	-	-	-	-	-
		1864	"	199 10 10		8 17 11	-	-	-	-	-
		1865	"	271 2 2		4 11 8	-	-	-	-	-
		1866	"	-		-	-	-	-	-	-
		TOTAL	-	1,931 14 2	-	47 7 7	-	-	-	-	-
Robert Young -	Elgin and Nairn	1858	-	-	(The stamps are distributed by Mr. Cameron) -				4 per cent.	-	19 17 8
		1859	-	-					"	-	20 3 11
		1860	-	-					"	-	20 3 11
		1861	-	-					"	-	19 17 7
		1862	-	-					"	-	19 17 7
		1863	-	-					"	-	19 17 7
		1864	-	-					"	-	20 1 7
		1865	-	-					"	-	19 17 8
		1866	-	-					"	-	-
		TOTAL	-	-	-	-	-	-	-	-	159 17 6
Wm. Duncan -	Fife and Kinross	1858	3	423 6 4	1 and ½	8 17 11	-	-	3 d.	1 ½ d.	24 17 9
		1859	"	414 18 11	"	8 11 -	-	-	"	"	24 9 2
		1860	"	435 12 3	"	12 1 10	-	-	"	"	24 18 3
		1861	"	565 10 2	"	12 5 6	-	-	"	"	23 14 11
		1862	"	580 15 3	"	12 2 6	-	-	"	"	24 2 1
		1863	"	590 2 -	"	10 15 6	3	2 1 1	"	"	24 6 5
		1864	"	477 9 3	"	13 13 1	-	15 7	"	"	24 6 3
		1865	"	469 2 5	"	10 5 4	-	-	"	"	23 19 3
		1866	"	-	"	-	-	-	"	"	-
		TOTAL	-	3,956 16 7	-	88 12 8	-	2 16 8	-	-	194 14 1

No. 5.—RETURN showing the Rate and the Amount of Ordinary Remuneration paid to each Collector

NAMES.	DISTRICTS.	Years ending 31 March as under.	Stamps.		Postage Stamps.		Customs Stamps.		Land Tax.		
			Rate per Cent.	Poundage.	Rate per Cent.	Poundage.	Rate per Cent.	Poundage.	Rate of Poundage on Collectors' own Remittances.	Rate of Poundage on Sub-Collectors' Remittances.	Poundage.
			£.	£. s. d.	£.	£. s. d.	£.	£. s. d.			£. s. d.
John Shiell	Dundee	1858	2	475 6 11	1 self, and 10 s. on subs.	3 17 9	-	-	3 d.	1½ d.	11 12 11
		1859	"	602 14 5		3 11 8	-	-	"	"	11 12 11
		1860	"	479 14 10		4 2 8	-	-	"	"	11 12 11
		1861	"	532 19 7		4 9 2	2	- 18 -	"	"	11 12 11
		1862	"	485 15 1		4 14 6	"	- 1 6	"	"	11 12 11
		1863	"	525 3 7		5 6 6	"	- 3 5	"	"	11 12 11
		1864	"	520 6 8		4 7 3	-	-	"	"	11 12 11
		1865	"	529 9 9		4 - 8	-	-	"	"	11 12 11
		1866	-	-		-	-	-	-	-	-
		TOTAL	-	4,151 10 10	-	34 10 2	-	1 2 11	-	-	93 3 4
James Young	Forfar	1858	3	89 18 6	1 per cent. on own; ½ on subs.	5 17 2	-	-	4 per cent.	-	12 17 3
		1859	"	114 - -		6 - 6	-	-	"	-	16 8 10
		1860	"	130 9 7		6 8 10	-	-	"	-	16 9 1
		1861	"	111 14 11		5 11 11	-	-	"	-	16 13 7
		1862	2½	204 2 3		8 2 8	-	-	4 per cent. Forfar, 3 d. per £. Kincardine.	-	21 6 11
	Forfar and Kincardine.	1863	"	401 4 5	1 per cent. on own; ½ on subs.	8 5 2	-	-	"	-	21 2 4
		1864	"	173 17 11		8 12 3	-	-	"	-	20 3 1
		1865	"	195 11 9		10 8 4	-	-	"	-	21 2 9
		1866	-	-		-	-	-	"	-	-
		TOTAL	-	1,420 19 4	-	59 6 10	-	-	-	-	146 3 10
John Ferme	Haddington	1858	3	59 17 -	1	3 12 5	-	-	6 d.	6 d.	27 9 7
		1859	"	89 7 10	"	3 6 6	-	-	"	"	27 9 7
		1860	"	164 10 -	"	3 1 4	-	-	"	"	27 9 7
		1861	"	198 13 2	"	3 7 3	-	-	"	"	27 9 7
		1862	"	82 13 6	"	3 5 1	-	-	"	"	27 9 7
		1863	"	101 7 7	"	2 18 10	-	-	"	"	27 9 7
		1864	"	149 13 2	"	2 15 6	-	-	"	"	27 8 2
		1865	"	108 4 2	"	2 11 2	-	-	"	"	27 8 2
		1866	-	-	-	-	-	-	"	"	-
		TOTAL	-	954 6 5	-	24 18 1	-	-	-	-	219 13 10
Evan Baillie Fraser	Inverness	1858	3	122 12 11	1 per cent, and ½ per cent. on sub-col.	2 9 7	-	-	4 per cent.	2½ per cent.	30 6 10
		1859	"	128 - 4		3 2 1	-	-	-	-	30 3 3
		1860	"	161 3 9		3 2 7	-	-	-	-	30 2 7
		1861	"	126 14 4		2 12 6	-	-	-	-	30 6 2
		1862	"	199 19 3		3 7 3	-	-	-	-	30 9 9
		1863	"	189 19 -		2 2 10	-	-	-	-	30 9 8
		1864	"	184 4 4		2 13 1	-	-	-	-	30 11 9
		1865	"	200 3 -		2 15 3	-	-	-	-	29 16 1
		1866	-	-		-	-	-	-	-	-
		TOTAL	-	1,312 16 11	-	22 5 2	-	-	-	-	242 6 1
David Guthrie	Stranraer	1858	3	137 12 5	1 p'ct.	11 4 1	-	-	4 per cent.	-	14 15 7
		1859	"	194 6 8	"	11 18 10	-	-	"	-	14 9 1
		1860	"	174 14 9	"	12 9 2	-	-	"	-	11 19 8
		1861	"	224 11 5	"	12 19 6	-	-	"	-	11 18 1
		1862	"	273 15 9	"	16 7 7	-	-	"	-	11 13 2
		1863	"	270 12 2	"	7 14 4	-	-	"	-	11 16 11
		1864	"	195 1 5	"	7 5 5	-	-	"	-	11 15 1
		1865	"	332 2 1	"	5 9 6	-	-	"	-	12 4 6
		1866	-	-	-	-	-	-	"	-	-
		TOTAL	-	1,802 16 8	-	85 8 5	-	-	-	-	100 12 1

by Salary, Per-centage, or otherwise, as Collector of Taxes, or Distributor of Stamps, &c.—*continued.*

Assessed Taxes.			Income Tax.			Drainage Rent Charges.		Salary	Remuneration	TOTAL.
Rate of Poundage on Collectors' own Re-mittances.	Rate of Poundage on Sub-Collectors' Re-mittances.	Poundage.	Rate of Poundage on Collectors' own Re-mittances.	Rate of Poundage on Sub-Collectors' Re-mittances.	Poundage.	Rate per Cent.	Poundage.	for the Year ending 31 March 1866.	from the Issue of Game Licenses, and from certain Discounts on Bill and Receipt Stamps.	
3d.	1½d.	£. s. d.	1½d.	- -	£. s. d.	3d. p' £.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
"	"	41 10 5	"	- -	111 3 1	"	16 3 6	- - -	16 2 4	675 16 11
"	"	48 2 2	"	- -	76 8 10	"	21 12 10	- - -	16 12 1	780 14 11
"	"	51 17 6	"	- -	144 - 6	"	22 8 2	- - -	15 6 5	729 3 -
"	"	54 18 10	"	- -	166 3 6	"	24 9 2	- - -	16 19 11	812 11 1
"	"	58 2 8	"	- -	151 5 2	"	25 4 6	- - -	20 8 4	757 4 8
"	"	51 19 5	"	- -	169 18 1	"	25 6 8	- - -	19 8 9	808 19 4
"	"	61 1 6	"	- -	148 17 7	"	25 7 10	- - -	20 16 6	792 19 3
"	"	64 18 11	"	- -	174 - 3	"	12 14 3	- - -	19 17 3	816 14 -
- -	- -	- -	- -	- -	- -	-	- -	761 - -	22 7 2	788 7 2
- -	- -	432 11 5	- -	- -	1,141 17 -	-	173 6 11	761 - -	167 18 9	6,957 1 4
3d.	1½d.	16 17 11	1½d.	- -	44 1 3	3d. p' £.	30 12 -	- - -	5 18 10	206 2 11
"	"	20 3 4	"	- -	32 10 -	"	32 4 4	- - -	5 18 -	227 5 -
"	"	22 4 8	"	- -	59 13 -	"	34 4 10	- - -	6 - 10	275 10 10
"	"	22 11 10	"	- -	69 2 5	"	35 18 10	- - -	3 17 6	265 11 -
"	"	35 - 5	"	- -	113 6 -	"	80 11 10	- - -	3 - 2	465 10 3
"	"	35 6 11	"	- -	114 12 7	"	83 4 9	- - -	2 11 4	666 7 6
"	"	36 17 4	"	- -	92 18 10	"	80 3 4	- - -	2 14 10	415 7 7
"	"	37 14 1	"	- -	83 16 6	"	83 1 9	- - -	2 14 10	434 10 -
- -	- -	- -	- -	- -	- -	-	- -	513 - -	3 5 11	516 5 11
- -	- -	226 16 6	- -	- -	610 - 7	-	460 1 8	513 - -	36 2 3	3,472 11 -
3d.	3d.	37 12 10	1½d.	¾d.	67 18 10	1½d.	23 18 6	- - -	9 7 1	229 16 3
"	"	37 8 4	"	"	49 2 2	"	25 4 5	- - -	9 19 8	241 18 6
"	"	38 16 11	"	"	87 5 9	"	26 4 3	- - -	9 7 7	356 15 5
"	"	38 11 8	"	"	95 2 2	"	26 14 9	- - -	7 5 3	397 3 10
"	"	39 7 5	"	"	93 10 11	"	27 17 9	- - -	4 13 6	278 17 9
"	"	40 2 5	"	"	94 16 5	"	28 17 -	- - -	4 16 4	300 8 2
"	"	40 9 7	"	"	70 10 -	"	29 2 -	- - -	4 18 8	324 17 1
"	"	41 19 8	"	"	60 14 10	"	29 4 3	- - -	4 14 4	274 16 7
- -	- -	- -	- -	- -	- -	-	- -	325 - -	5 6 10	330 6 10
- -	- -	314 8 10	- -	- -	619 1 1	-	217 2 11	325 - -	60 9 3	2,735 - 5
2 per cent.	1 per cent.	53 7 5	2 per cent.	1 per cent.	144 3 7	3d. p' £.	43 8 10	- - -	20 18 10	417 8 -
"	"	54 1 8	"	"	109 10 2	"	44 2 5	- - -	20 15 5	389 15 4
"	"	57 2 5	"	"	203 13 2	"	43 18 8	- - -	21 7 3	520 10 5
"	"	59 7 11	"	"	220 - 3	"	43 11 -	- - -	17 7 6	499 19 8
"	"	60 13 10	"	"	199 10 9	"	42 18 11	- - -	11 18 6	548 18 3
"	"	59 6 11	"	"	201 17 3	"	42 12 8	- - -	9 16 -	536 4 4
"	"	60 10 -	"	"	158 5 4	"	42 13 10	- - -	8 13 5	487 11 9
"	"	63 18 5	"	"	151 3 10	"	42 15 7	- - -	9 9 3	500 1 5
- -	- -	- -	- -	- -	- -	-	- -	504 - -	9 16 8	513 16 8
- -	- -	468 8 7	- -	- -	1,388 4 4	-	346 1 11	504 - -	130 2 10	4,414 5 10
3d.	1½d.	44 1 5	1½d.	- -	89 18 9	3d. p' £.	78 11 10	- - -	8 19 5	425 3 6
"	"	46 10 4	"	- -	67 15 11	"	81 - -	- - -	12 12 4	388 13 2
"	"	47 7 3	"	- -	121 1 1	"	83 14 -	- - -	9 13 10	460 19 9
"	"	47 14 4	"	- -	135 2 4	"	85 8 8	- - -	10 9 1	528 3 5
"	"	49 14 7	"	- -	127 18 4	"	86 17 4	- - -	7 15 2	574 1 11
"	"	50 5 3	"	- -	127 17 6	"	88 8 7	- - -	7 5 6	564 - 3
"	"	50 15 8	"	- -	98 7 10	"	89 7 5	- - -	6 16 9	459 9 7
"	"	50 17 4	"	- -	89 19 4	"	89 19 6	- - -	6 18 -	587 10 3
- -	- -	- -	- -	- -	- -	"	- -	532 - -	6 14 2	538 14 2
- -	- -	387 6 2	- -	- -	858 1 1	-	683 7 4	532 - -	77 4 3	4,526 16 -

No. 5.—RETURN showing the Rate and the Amount of ordinary Remuneration paid to each Collector

NAMES.	DISTRICTS.	Years ending 31 March as under.	Stamps.		Postage Stamps.		Customs Stamps.		Land Tax.		
			Rate per Cent.	Poundage.	Rate per Cent.	Poundage.	Rate per Cent.	Poundage.	Rate of Poundage on Collectors' own Remittances.	Rate of Poundage on Sub-Collectors' Remittances.	Poundage.
Jas. S. Lockhart, Distributor of Stamps; Thos. P. Sharpe, Collector of Taxes. George M'Callum, Collector of Excise and Taxes, and Distributor of Stamps.	Glasgow - -	1858	1	1,585 17 4	1	49 8 8	-	-	4 per cent.	-	24 16 8
		1859	"	1,399 11 2	"	46 18 2	-	-	"	-	29 2 10
		1860	"	1,566 - 10	"	36 3 7	-	-	"	-	31 15 11
		1861	"	288 5 2	"	27 16 2	Paid to Mr. Lockhart up to 28 May 1860 -				
		1862	Salary of Collector since offices amalgamated in 1860								-
		1863									-
		1864									-
		1865									-
		1866									-
		TOTAL	-	4,839 14 6	-	160 6 7	-	-	-	-	85 15 5
Ralph Fotheringham.	Orkney and Zetland.	1858	5	32 13 10	1 ½	5 3 10	-	-	7 ½ d.	-	49 7 7
		1859	"	33 1 2	1 ½	5 7 4	-	-	"	-	46 2 7
		1860	"	32 2 4	1 ½	4 15 1	-	-	"	-	45 18 10
		1861	"	34 8 7	1 ½	5 3 5	-	-	"	-	43 5 4
		1862	"	36 3 1	1 ½	5 9 11	-	-	"	-	48 11 10
		1863	5 3 ½	15 8 6	1 ½	4 14 3	-	-	"	-	63 2 8
		1864	3 ½	25 12 7	1 ½	- 15 -	3 ½	-	3	"	44 12 3
		1865	"	36 - 10	1 ½	4 18 11	-	-	"	-	45 16 4
		1866	"	51 19 -	1 ½	5 6 8	-	-	"	-	-
		TOTAL	-	5 3 ½	183 17 6	1 ½	40 19 5	-	-	3	386 17 5
Walter Thorburn	Peebles and Selkirk.	1858	3	65 8 11	1	2 6 3	-	-	6 d.	-	9 4 6
		1859	"	67 16 -	"	2 1 10	-	-	"	-	9 4 6
		1860	"	129 6 11	"	2 11 6	-	-	"	-	9 4 6
		1861	"	112 15 8	"	3 11 9	-	-	"	-	9 4 6
		1862	"	118 16 3	"	3 8 -	-	-	"	-	9 4 6
		1863	"	123 16 7	"	* 6 3 11	-	-	"	-	9 4 6
		1864	"	128 6 2	"	3 18 10	-	-	"	-	9 4 7
		1865	"	68 7 11	"	2 19 11	-	-	"	-	9 4 7
		1866	"	-	-	-	-	-	-	-	-
		TOTAL	-	814 14 5	-	27 2 -	-	-	-	-	73 16 2
James Maretone - J. Maretone and A. Burns Macdonald. A. B. Macdonald	Perth - -	1858	3	549 3 -	1 per cent. on distributors'; ¼ on subs. sales.	7 8 9	-	-	3 d.	1 ½	26 13 7
		1859	"	380 11 4		9 14 1	-	-	"	"	26 10 8
		1860	"	570 2 7		6 15 -	-	-	"	"	25 18 7
		1861	"	568 5 11		6 12 3	-	-	"	"	25 17 10
		1862	3 and 2	389 19 6		3 6 8	-	-	"	"	25 18 9
		1863	2	352 - 7		5 18 5	-	-	"	"	26 1 9
		1864	"	491 16 6		6 3 9	-	-	"	"	26 1 10
		1865	"	366 8 4		6 16 11	-	-	"	"	26 1 9
		1866	"	-		-	-	-	"	"	-
		TOTAL	-	3,668 7 9		52 15 10	-	-	-	-	209 4 9
Robert Jamieson David Murray	Greenock - -	1858	1 ½	235 9 2	1	5 18 -	-	-	4 d.	-	7 4 7
		1859	"	273 7 8	"	5 14 11	-	-	"	-	7 1 5
		1860	"	287 4 4	"	4 7 7	-	-	"	-	6 18 2
		1861	"	269 2 3	"	5 3 11	1 ½	2 8 4	"	-	6 18 1
		1862	"	320 7 4	"	7 4 8	-	4 5 1	"	-	6 17 8
		1863	"	320 11 7	"	8 5 11	-	61 16 8	"	-	6 12 11
		1864	"	286 14 -	"	8 11 2	-	34 19 9	"	-	6 14 6
		1865	"	340 3 4	"	6 3 4	-	-	"	-	6 14 3
		1866	"	-	-	-	-	-	"	-	-
		TOTAL	-	2,332 19 8	-	51 9 6	-	103 9 10	-	-	55 1 7

* Until 1863 poundage was paid for the year to 10th October; the poundage for 1863, therefore, represents a year and a half.

by Salary, Per-Centage, or otherwise, as Collector of Taxes or Distributor of Stamps, &c.—*continued.*

Assessed Taxes.			Income Tax.			Drainage Rent Charges.		Salary for the Year ending 31 March 1866.	Remuneration from the Issue of Game Licenses, and from certain Discounts on Bill and Receipt Stamps.	TOTAL.
Rate of Poundage on Collectors' own Re- mittances.	Rate of Poundage on Sub- Collectors' Re- mittances.	Poundage.	Rate of Poundage on Collectors' own Re- mittances.	Rate of Poundage on Sub- Collectors' Re- mittances.	Poundage.	Rate per Cent.	Poundage.			
		£. s. d.			£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
3 d.	1½ d.	258 2 3	1½ d.	¾ d.	1,067 11 8	3 d. p' £.	29 4 6	- - -	183 16 5	3,198 17 6
"	"	317 3 6	"	"	839 9 11	"	63 17 6	- - -	162 11 5	2,858 14 6
"	"	288 2 5	"	"	1,079 8 4	"	65 15 5	- - -	152 13 9	3,220 - 3
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	26 2 3	342 3 7
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	800 - - -	- - -	- - -
- - -	- - -	863 8 2	- - -	- - -	2,986 9 11	- - -	158 17 5	800 - - -	525 3 10	9,619 15 10
7½ d.	- - -	40 8 10	7½ d.	- - -	288 15 1	4	50 2 3	- - -	7 7 9	474 11 9
"	- - -	35 9 6	"	- - -	136 11 10	"	52 19 1	- - -	8 - 1	318 3 8
"	- - -	38 10 -	"	- - -	173 12 7	"	54 - 9	- - -	7 10 10	357 4 4
"	- - -	41 10 3	"	- - -	212 - 5	"	54 3 1	- - -	9 17 2	401 1 5
"	- - -	50 1 9	"	- - -	239 8 7	"	53 19 11	- - -	4 - 4	438 9 7
"	- - -	70 6 5	"	- - -	311 7 -	"	56 18 6	- - -	4 14 1	552 19 -
"	- - -	50 13 4	"	- - -	180 2 10	"	61 3 5	- - -	4 5 -	382 15 3
"	- - -	47 12 5	"	- - -	154 11 -	"	62 13 10	- - -	4 - 2	373 1 4
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	407 - - -	4 1 -	411 1 -
- - -	- - -	374 12 6	- - -	- - -	1,696 9 4	- - -	446 - 10	407 - - -	53 16 5	3,709 7 4
3 d.	1½ d.	15 18 7	1½ d.	¾ d.	24 9 11	1½	25 19 9	- - -	7 8 7	150 16 6
"	"	16 19 10	"	"	18 3 2	"	26 16 7	- - -	7 5 7	148 7 6
"	"	17 11 2	"	"	32 16 11	"	28 3 8	- - -	8 4 7	227 19 3
"	"	18 13 2	"	"	36 19 -	"	28 10 7	- - -	4 5 7	214 - 3
"	"	18 17 10	"	"	34 18 1	"	28 16 6	- - -	4 - 2	218 1 4
"	"	19 14 10	"	"	36 5 2	"	30 11 4	- - -	4 1 10	229 18 2
"	"	19 13 9	"	"	29 4 5	"	31 9 2	- - -	3 5 4	225 2 3
- - -	- - -	20 16 8	- - -	- - -	27 5 6	"	30 10 6	- - -	3 14 9	162 19 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	218 - - -	3 6 9	221 6 9
- - -	- - -	148 5 10	- - -	- - -	240 2 2	- - -	230 18 1	218 - - -	45 13 2	1,798 11 10
3 d.	1½ d.	76 11 4	1½ d.	The sub-collectors do not collect any part of the Income Tax Assess- ments.	230 19 -	3 d. p' £.	88 7 9	- - -	14 10 -	993 13 5
"	"	77 13 -	"		135 13 6	"	91 13 10	- - -	14 1 -	735 17 5
"	"	74 6 4	"		239 18 7	"	91 4 11	- - -	16 5 10	1,024 11 10
"	"	77 8 4	"		251 12 4	"	94 19 1	- - -	10 13 3	1,035 9 -
"	"	80 8 6	"		237 4 8	"	97 9 8	- - -	8 9 11	842 17 8
"	"	79 7 8	"		237 3 9	"	98 - 11	- - -	8 9 1	807 2 2
"	"	81 19 2	"		191 13 3	"	100 16 5	- - -	8 16 11	907 7 10
"	"	81 14 1	"		164 12 2	"	105 12 10	- - -	8 7 10	759 13 11
- - -	- - -	- - -	- - -		- - -	- - -	- - -	845 - - -	8 - 7	853 - 7
- - -	- - -	629 8 5	- - -		1,688 17 3	- - -	768 5 5	845 - - -	97 14 5	7,959 13 10
1½	"	58 4 2	¾	- - -	229 16 2	1½	13 7 11	- - -	12 19 8	562 19 8
"	"	55 7 3	"	- - -	127 6 9	"	14 11 8	- - -	10 11 9	494 1 5
"	"	58 9 -	"	- - -	232 9 5	"	13 12 3	- - -	14 2 11	617 3 8
"	"	57 3 4	"	- - -	258 10 -	"	14 17 3	- - -	7 11 9	621 14 11
"	"	59 9 10	"	- - -	248 18 6	"	14 19 6	- - -	8 4 4	670 6 11
"	"	58 4 6	"	- - -	258 - 1	"	14 19 8	- - -	10 9 6	739 - 10
"	"	61 16 -	"	- - -	226 2 5	"	15 1 5	- - -	8 4 8	648 3 11
"	"	62 14 1	"	- - -	203 18 -	"	7 10 11	- - -	8 10 3	635 14 2
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	640 - - -	7 3 4	647 3 4
- - -	- - -	471 8 2	- - -	- - -	1,785 1 4	- - -	109 - 7	640 - - -	87 18 2	5,636 8 10

No. 5.—RETURN showing the Rate and the Amount of Ordinary Remuneration paid to each Collector

NAMES.	DISTRICTS.	Years ending 31 March as under.	Stamps.		Postage Stamps.		Customs Stamps.		Land Tax.			
			Rate per Cent.	Poundage.	Rate per Cent.	Poundage.	Rate per Cent.	Poundage.	Rate of Poundage on Collectors' own Remittances.	Rate of Poundage on Sub-Collectors' Remittances.	Poundage.	
E. H. M'K. Matheson.	Ross, Cromarty, and Sutherland.	1858	4	£. 71 16 1	{ 1 10s.	£. 1 17 4	-	-	-	4 per cent.	-	£. 40 14 10
		1859	"	110 - -	{ 2 10s.	£. 1 4 8	-	-	-	"	-	40 14 10
		1860	"	120 5 3	{ 2 10s.	£. 1 4 7	-	-	-	"	-	40 14 10
		1861	"	98 1 4	{ 2 10s.	£. 2 4 9	-	-	-	"	-	40 14 10
		1862	"	100 4 4	{ 2 10s.	£. 2 4 8	-	-	-	"	-	40 14 10
	Ross, Cromarty, Sutherland, and Caithness.	1863	"	185 10 8	{ 4 10s.	£. 8 10	4	-	2 4	3 per cent.	-	a 35 15 10
		1864	"	193 10 10	{ 4 10s.	£. 7 5	"	-	-	"	-	a 35 16 2
		1865	"	213 19 4	{ 4 10s.	£. 8 7	"	-	-	"	-	a 35 15 10
		1866	-	- - -	{ 3 10s.	£. 4 7	-	-	-	-	-	- - -
		TOTAL	- -	1,093 13 10	-	30 5 1	-	-	2 4	- -	- -	311 2 -
Archibald Jerdon	Roxburgh	1858	3	125 4 6	1	2 8 8	-	-	-	6d.	-	26 3 11
		1859	"	167 1 3	"	2 10 7	-	-	-	"	-	25 8 6
		1860	"	211 12 8	"	1 18 4	-	-	-	"	-	26 1 11
		1861	"	222 4 10	"	1 14 4	-	-	-	"	-	26 3 2
		1862	"	184 17 2	"	1 7 -	-	-	-	"	-	26 - 1
		1863	"	249 7 11	"	2 5 3	-	-	-	"	-	26 - 8
		1864	"	289 14 6	"	3 2 2	-	-	-	"	-	25 17 9
		1865	"	259 3 5	"	3 - 8	-	-	-	"	-	26 9 2
		1866	-	- - -	-	- - -	-	-	-	-	-	- - -
		TOTAL	- -	1,709 6 3	-	18 7 -	-	-	-	- -	- -	208 5 2
James Kerr	Stirling	1858	Mr. James Kerr, Collector prior to the year 1862.					-	-	-	-	
John Davidson	Stirling, Linlithgow, and Clackmannan.	1862	3	280 6 -	{ 1 pt. self; 1 pt. " subs.	- 12 4	3	- 14 9	6d. per £.	-	15 14 8	
		1863	"	345 19 7	{ 4 10s.	- 15 4	"	1 13 5	"	-	14 - 9	
		1864	"	379 16 4	{ 4 10s.	- 10	"	- 10 3	"	-	13 11 6	
		1865	"	397 10 7	{ 4 10s.	- 11 5	-	-	"	-	15 12 8	
		1866	-	- - -	-	- - -	-	-	-	-	- - -	
TOTAL	- -	1,403 12 6	-	13 19 11	-	2 18 5	- -	- -	58 19 7			
John Macaulay	Lewis, or 2d District of Ross and Inverness.	1858	4	6 7 1	1	- 6 9	-	-	-	-	-	
		1859	"	7 9 7	"	- 1 -	-	-	-	-	-	
		1860	"	6 7 7	"	- 1 -	-	-	-	-	-	
		1861	"	8 12 9	"	- 1 -	-	-	-	-	-	
		1862	"	6 13 2	"	- 2 -	-	-	-	-	-	
		1863	"	6 15 5	"	- - -	-	-	-	-	-	
		1864	"	8 9 -	"	- 2 4	-	-	-	-	-	
		1865	"	7 - 7	"	- 1 -	-	-	-	-	-	
		1866	-	- - -	-	- 1 -	-	-	-	-	-	
TOTAL	- -	57 15 2	-	- 10 1	-	-	-	- -	- -	- -		
							YEARS ENDED					
							1863.	1864.	1865.			
							£. s. d.	£. s. d.	£. s. d.			
							39 13 9	39 13 9	39 13 9			
							3 17 11	3 17 7	3 17 11			
Less paid Sub-collectors in Caithness							a £.	35 15 10	35 16 2	35 15 10		

by Salary, Per-centage, or otherwise, as Collector of Taxes or Distributor of Stamps, &c.—continued.

Assessed Taxes.			Income Tax.			Drainage Rent Charges.		Salary for the Year ending 31 March 1866.	Game Licences.		d Dis- counts.	TOTAL.
Rate of Poundage on Collectors' own Re- mittances.	Rate of Poundage on Sub- Collectors' Re- mittances.	Poundage.	Rate of Poundage on Collectors' own Re- mittances.	Rate of Poundage on Sub- Collectors' Re- mittances.	Poundage.	Rate per Cent.	Poundage.		Allow- ance.	Amount of Allowance.		
4 per cent.	1 per cent.	£. s. d. 80 7 7	- - -	7 s. 6 d. per cent.	£. s. d. 173 1 1	1¼ p' ct.	£. s. d. 76 13 5	- - -	1 s. each	£. s. d. 3 1 -	-	£. s. d. 449 14 7
"	"	75 3 -	3 per cent. and 1 per cent.	"	91 4 9	"	81 - 11	- - -	"	2 9 -	-	403 17 2
"	"	71 8 3		"	163 16 -	"	81 13 9	- - -	"	2 14 -	-	484 1 5
"	"	72 14 10		"	181 4 4	"	82 19 6	- - -	6 d. and 3 d.	1 17 -	-	480 11 5
"	"	72 12 -		"	175 - 9	"	82 16 10	- - -	"	1 19 6	-	476 12 8
3 per cent.	12 s. 6 d. per cent.	41 10 8	2½ per cent. and 1 per cent.	"	b 208 1 4	"	124 1 9	- - -	"	1 15 -	-	602 2 4
"	"	41 17 7		"	b 161 2 1	"	123 - 6	- - -	"	1 19 -	-	562 2 2
"	"	41 19 3		"	b 146 4 11	"	122 10 -	- - -	"	1 18 9	-	565 19 10
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	c 580 2 -	"	2 2 6	-	582 4 6
- - -	- - -	497 13 2	- - -	- - -	1,299 15 3	-	774 16 8	580 2 -	-	19 15 9	-	4,607 6 1
Remuneration from the Issue of Game Licences, and from certain Discounts on Bill and Receipt Stamps.												
3 d.	1½ d.	32 3 3	1½ d.	½ d.	100 5 4	3 d.	32 19 10	- - -		£. s. d. 6 13 -		325 18 6
"	"	32 8 3	"	"	45 6 1	"	37 6 3	- - -		7 3 -		317 3 11
"	"	33 13 9	"	"	59 6 1	"	41 13 8	- - -		5 18 4		380 4 9
"	"	35 6 3	"	"	68 3 4	"	45 15 2	- - -		4 5 3		403 12 4
"	"	36 11 11	"	"	63 11 11	"	47 16 7	- - -		3 16 11		364 1 7
"	"	37 14 4	"	"	64 17 3	"	49 4 8	- - -		3 11 7		433 1 8
"	"	36 15 7	"	"	50 9 10	"	51 4 9	- - -		3 11 2		460 15 9
"	"	37 7 6	"	"	44 16 2	"	54 10 1	- - -		3 13 9		429 - 9
- - -	- - -	- - -	- - -	- - -	- - -	-	- - -	404 - -		3 17 11		407 17 11
- - -	- - -	282 - 10	- - -	- - -	496 16 -	-	360 11 -	404 - -		42 10 11		3,521 17 2
3 d. per £.	1½ d. p' £.	61 12 -	1½ d. p' £.	- - -	201 13 -	3 d. per £.	23 7 -	- - -		1 12 -		585 11 9
"	"	64 17 10	"	- - -	218 4 10	"	47 - 5	- - -		4 17 9		701 9 11
"	"	68 19 3	"	- - -	164 10 11	"	48 1 6	- - -		4 14 6		684 5 1
"	"	71 5 9	"	- - -	158 16 10	"	48 14 8	- - -		3 19 8		700 11 7
- - -	- - -	- - -	- - -	- - -	- - -	-	- - -	684 - -		4 2 3		688 2 3
- - -	- - -	266 14 10	- - -	- - -	743 5 7	-	167 3 7	684 - -		19 6 2		3,360 - 7
6 per cent.	- - -	9 18 8	5 per cent.	- - -	51 17 10	1¼	24 12 2	- - -		4 3 9		97 6 3
"	- - -	14 5 -	"	- - -	39 3 10	"	25 13 6	- - -		5 2 2		91 15 1
"	- - -	10 8 10	"	- - -	67 - 4	"	25 10 8	- - -		5 15 1		115 3 6
"	- - -	13 3 11	"	- - -	76 5 -	"	25 10 -	- - -		5 15 4		129 8 -
"	- - -	15 17 8	"	- - -	72 12 5	"	25 13 9	- - -		2 19 2		123 18 2
"	- - -	15 15 1	"	- - -	73 8 5	"	25 10 8	- - -		3 1 8		124 11 3
"	- - -	13 11 2	"	- - -	55 3 3	"	25 12 2	- - -		2 19 2		105 17 1
"	- - -	9 1 11	"	- - -	45 14 -	"	25 12 10	- - -		2 13 4		90 3 8
- - -	- - -	- - -	- - -	- - -	- - -	-	- - -	118 - -		2 10 10		120 11 10
- - -	- - -	102 2 3	- - -	- - -	481 5 1	-	203 15 9	118 - -		35 - 6		998 14 10
YEARS ENDED												
1863.	1864.	1865.	1866.									
£. s. d.	£. s. d.	£. s. d.	£. s. d.									
238 14 11	184 12 7	167 16 1	611 - -									
30 13 7	23 10 6	21 11 2	30 18 -									
b 208 1 4	161 2 1	146 4 11	c 580 2 -									

d The public got the benefit of the discounts; a small sum goes into my pocket, but what it has been for these years I am quite unable to state.

No. 6.

RETURN showing whether any and what Extra Remuneration is Allowed to COLLECTORS for Advancing Money to Close their Collection.

— Nil. —

Inland Revenue, Edinburgh,
14 May 1866.

Angus Fletcher,
Comptroller General.

No. 7.

RETURN showing whether and how COLLECTORS are Reimbursed in the event of any Portion of the Outstanding Arrears becoming Irrecoverable after they have Advanced Money to Close their Collection.

SUCH arrears, after having been subjected to the usual examination, are placed to the credit of the collector, and the amount, as an over-remittance, is carried forward to the credit of the collection of the following year.

Inland Revenue, Edinburgh,
14 May 1866.

Angus Fletcher,
Comptroller General.

INLAND REVENUE (SCOTLAND).

COPY of all STATEMENTS as to State of COLLECTION of REVENUE in the various DISTRICTS in *Scotland* issued by the Board of Inland Revenue in *Edinburgh*, from 1st January up to and including 1st March 1866; RETURN of the State of COLLECTION of REVENUE in each DISTRICT in *Scotland* on 1st March 1866; RETURN showing the Rate and Amount of Ordinary Remuneration paid to each COLLECTOR, by Salary, Per-centage, or otherwise, as Collector of Taxes or Distributor of Stamps, in each Year since the passing of the Act 20 & 21 Vict. c. 28; &c.

(*Mr. Edward Crawford.*)

Ordered, by The House of Commons, to be Printed,
4 June 1866.

IRISH REPRODUCTIVE LOAN FUND.

ACCOUNT of RECEIPTS and DISBURSEMENTS on account of the IRISH REPRODUCTIVE LOAN FUND, to 31 December 1865 (presented pursuant to the Act 11 & 12 Vict. c. 115, s. 14).

GENERAL STATEMENT.

C H A R G E :		£.	s.	d.
To Amount received on account of money originally appropriated to Ireland, and value of Stock and Exchequer Bills on 31st December 1865, belonging to the same portion of the Fund, per Subsidiary Statement, No. 1 - - - - -		70,839	9	9
To Amount received on account of money originally granted for defraying the expenses in London, connected with the management and supervision of the Fund, per Subsidiary Statement, No. 2 - - - - -		16,569	14	9
		£.	87,409	4 6
D I S C H A R G E :				
By Amount of disbursements from the money originally appropriated to Ireland, per Subsidiary Statement, No. 1 - - - - -		44,811	12	11
By Amount transferred to Ireland on account of the Agricultural School Fund, per Subsidiary Statement, No. 2 - - - - -		4,099	12	6
By Amount disbursed (including purchase of 927 l. - s. 2 d. stock), in respect of the Fund originally granted for defraying the expenses in London connected with the management and supervision of the Fund, per Subsidiary Statement No. 2 - - - - -		4,705	4	5
		53,616	9	10
By Balances - - - - -				
		£.	s.	d.
		{ England -	7,764	17 10
		{ Ireland -	26,027	16 10
		33,792	14	8
		£.	87,409	4 6

SUBSIDIARY STATEMENT, No. 1.

ACCOUNT of SUMS originally appropriated to *Ireland*.

C H A R G E :		£.	s.	d.	£.	s.	d.	Reference to Subsidiary Statement
To Amount repaid by Loan Fund Trustees	- - - - -	-	-	-	44,713	-	5	3
To Repayment of Loans made by the late Governors of the Fund, and Interest received thereon, in respect of the Agricultural School Fund	- - - - -	1,030	7	11				
To Amount charged to the Fund transferred by the late Governors to the Treasury to complete the sum of 5,000 <i>l.</i> reserved from the Fund generally by the 2d section of the Act 11 & 12 Vict. c. 115, for promoting the establishment of Agricultural Schools in the Province of Munster	- - - - -	4,099	12	6				
					5,130	-	5	4
To Amount produced by Dividends on Stock and Interest on Exchequer Bills applicable to the above Trusts	- - - - -	-	-	-	15,021	11	7	5
To Amount paid over to the Treasury by the late Governors of the Fund, being the sum originally granted by the Contributors to the Fund for the Encouragement of the Fisheries on the Western Coast of Ireland	- - - - -	5,000	-	-				
To Interest received on the investment of Cash in Exchequer Bills appertaining to this Fund	- - - - -	353	14	5				
					5,353	14	5	6
To Amount of Profit this day (31st December 1865) by the investment of Cash in the Funds and Exchequer Bills.	- - - - -				621	2	11	7
					£.	70,839	9 9	
D I S C H A R G E :		£.	s.	d.				
By Disbursements by the late Governors of the Fund for Seed Loans and Expenses in Ireland in collecting Money for such Loans	- - - - -	158	11	5				
By Grants made by the Treasury for the undermentioned purposes, viz.—	£. s. d.							
For the Improvement of Harbours in the County of Mayo	8,050 - -							
In aid of Town Halls and Literary Institutions	1,150 - -							
For Compensatory Allowances	300 - -							
For Inclosure of the Sligo Cemetery	250 - -							
For enlarging the Sligo and Roscommon Infirmaries	4,880 - -							
For Agricultural Schools chargeable to County Trusts	4,460 5 6							
For payment of Agricultural Instructors	3,832 - -							
For Promoting the Improvement of the Growth of Flax in various Counties, to 31st December 1864	£. s. d. - - - 12,266 10 6							
Less Amount refunded in 1865 in respect of the Grants to Counties Tipperary and Kerry	- - - 20 7 10							
	12,246 2 8							
By refund to the Templehouse and Baroe Local Loan Associations, in the County of Sligo, on account of irrecoverable Loans, and also Allowance for Incidental Expenses in the County of Limerick	340 19 5							
	35,509 7 7							
	35,667 19 -							
By Expenses of transfer of Funds from the late Governors to the Treasury	20 - -							
	35,687 19 -	3						
By Amount paid to Agricultural Schools in the Province of Munster, chargeable to the Agricultural School Fund	- - - - -	5,000	-	-	4			
By Amount lost in the attempt to establish Fish-curing Stations on the Western Coast of Ireland	- - - - -	4,123	13	11	6			
		44,811	12	11				
By Balance	- - - - -	26,027	16	10				
		£.	70,839	9 9				

SUBSIDIARY STATEMENT, No. 2.

ACCOUNT of SUMS received by the Treasury from the late Governors of the Corporation, in respect of the Fund originally granted for defraying the Expenses in *London*, connected with the Management and Supervision of the Fund; also of Interest since received from Funded Property appertaining to the same.

CHARGE :		£.	s.	d.
To Cash received from Messrs. Smith, Payne, & Smiths (bankers), on account of the late Governors of the Corporation	- - - - -	1,283	15	11
To Amount of Dividends on Stock to 31st December 1864 (per Parliamentary Paper, No. 18, of 1865)	- - - - - 4,560 11 4			
To Amount received in the year 1865	- - - - - 260 5 -			
Total to 31st December 1865	- - - - -	4,820	16	4
To Proceeds of Sale of 3,000 <i>l.</i> New £.3 per Cent. Annuities (<i>see</i> Parliamentary Paper, No. 114, of 1856)	- - - - -	2,745	-	-
To Net Value of 8,925 <i>l.</i> New £.3 per Cents, on 31st December 1865, as shown in Statement, No. 9	- - - - -	7,720	2	6
		£.	16,569	14 9
DISCHARGE :				
By sundry Payments for Salaries, Gratuities, Travelling Allowances, and Incidental Expenses, to 31st December 1864, as per Parliamentary Paper, No. 18, of 1865	- - - - -	3,855	3	3
By Expenses incurred in the year 1865	- - - - -	25	-	-
		3,880	3	3
By amount paid on 25th October 1862, 4th November 1863, and 18th October 1864, for the purchase of New £.3 per Cent. Annuities (per Parliamentary Paper, No. 18, of 1865)	£. s. d. 677 - 2 - - - - -	£. s. d. 607	4	11
By Amount paid on 14th October 1865, for the purchase of New £.3 per Cents, at 87	- - - - - 250 - - - - - - -	217	10	-
Commission	- - - - -	-	6	3
Cost of - - - - £.927 - 2 New £.3 per Cents		825	1	2
Total expended by the Treasury since the year 1848, on account of the Collection and Management of the Fund, including the above-mentioned purchases of Stock	- - - - -	4,705	4	5
By Amount remitted to Ireland on account of Agricultural Schools, pursuant to the 2d section of the Act 11 & 12 Vict. c. 115 (<i>see</i> Parliamentary Paper, No. 27, of 1857)	- - - - -	4,099	12	6
		8,804	16	11
By Balance	- - - - -	7,764	17	10
		£.	16,569	14 9

SUBSIDIARY STATEMENT, No. 3.

ACCOUNT of REPAYMENTS by and on account of the Trustees of the County Loan Funds, and of the Application of the same by the Treasury.

C H A R G E :										£. s. d.		
To Amount of sundry Payments by and on account of the Trustees in the County of												
									Clare	-	-	1,621 3 6
Ditto	-	-	-	-	ditto	-	-	-	Cork	-	-	5,915 19 7
Ditto	-	-	-	-	ditto	-	-	-	Galway	-	-	3,835 14 8
Ditto	-	-	-	-	ditto	-	-	-	Kerry	-	-	5,902 - 2
Ditto	-	-	-	-	ditto	-	-	-	Leitrim	-	-	1,778 3 6
Ditto	-	-	-	-	ditto	-	-	-	Limerick	-	-	4,375 10 3
Ditto	-	-	-	-	ditto	-	-	-	Mayo	-	-	8,632 15 11
Ditto	-	-	-	-	ditto	-	-	-	Roscommon	-	-	4,394 13 10
Ditto	-	-	-	-	ditto	-	-	-	Sligo	-	-	5,320 19 4
Ditto	-	-	-	-	ditto	-	-	-	Tipperary	-	-	2,935 19 8
										£.	44,713	- 5

D I S C H A R G E :

By AMOUNTS granted by the Treasury for the following Purposes in the undermentioned Counties, viz. :—											By Expenses incurred by the late Governors for Collection and Seed Loans.	TOTAL.
COUNTY.	Improvement of Harbours.	In aid of Town Halls and Literary Institutions.	Compensation to Officers.	Inclosure of Cemetery.	Enlargement of Infirmaryes.	Establishment and Support of Agricultural Schools.	Payment of Agricultural Instructors.	Improvement of the Growth of Flax.	Allowed on account of Irrecoverable Loans and Incidental Expenses.	TOTAL Grant to each County by the Treasury.		
	£.	£.	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Clare - -	-	-	-	-	-	- - -	450 - -	1,128 13 11	- -	1,578 13 11	38 18 9	1,617 12 8
Cork - -	-	1,150	-	-	-	- - -	840 - -	3,530 10 10	- -	5,520 10 10	- -	5,520 10 10
Galway -	-	-	-	-	-	382 15 11	430 - -	1,361 9 -	- -	2,174 4 11	- -	2,174 4 11
Kerry - -	-	-	-	-	-	- - -	772 - -	751 - 10	- -	1,523 - 10	44 7 6	1,567 8 4
Leitrim -	-	-	-	-	-	- - -	100 - -	762 - 10	- -	862 - 10	24 3 3	* 886 4 1
Limerick -	-	-	50	-	-	4,077 9 7	- -	423 15 8	- 5 8	4,551 10 11	- -	4,551 10 11
Mayo - -	8,050	-	-	-	-	- - -	1,090 - -	1,304 9 8	- -	10,444 9 8	16 12 9	10,461 2 5
Roscommon -	-	-	250	-	2,380	- - -	150 - -	681 15 9	- -	3,461 15 9	4 15 7	3,466 11 4
Sligo - -	-	-	-	250	2,500	- - -	- -	555 9 9	340 13 9	3,646 3 6	24 15 -	+ 3,670 18 6
Tipperary -	-	-	-	-	-	- - -	- -	1,746 16 5	- -	1,746 16 5	4 18 7	1,751 15 -
£.	8,050	1,150	300	250	4,880	4,460 5 6	3,832 - -	12,246 2 8	340 19 5	35,509 7 7	158 11 5	35,667 19 -
By Disbursements for Transfer Expenses (chargeable to Profits on Investments), see Statement, No. 7 - - - - -												20 - -
												35,687 19 -
By Balance† - - - - -												9,025 1 5
												£. 44,713 - 5

* A sum not exceeding 1,000 £. has been sanctioned by the Treasury to be expended in aid of the building of a County or Agricultural Hall in the Town of Carrick-on-Shannon.

† The further sum of 2,790 £. has been appropriated for the purpose of building a Town Hall, with Reading Room, Chamber of Commerce, and Lecture Room annexed, in the town of Sligo.

‡ For amounts appertaining to the Trusts enumerated in Subsidiary Statements, Nos. 3 and 4, in respect of Interest accrued on investment of the Balances in the Funds and Exchequer Bills, see Subsidiary Statement, No. 5.

SUBSIDIARY STATEMENT, No. 4.

ACCOUNT of Sums received by the Treasury for the Establishment of Agricultural Schools in the Province of *Munster*, and of the Amount applicable thereto, pursuant to the 2d Section of the Act 11 & 12 Vict. c. 115; also of Sums disbursed therefrom.

	Principal Secured on Date of the Act.	Interest Paid since the passing of the Act by Persons indebted to the Fund.	TOTAL
C H A R G E:	£. s. d.	£. s. d.	£. s. d.
To Amount as detailed in Parliamentary Paper, No. 114, of 1856 - - - - -	900 7 6	130 - 5	1,030 7 11
To Amount transferred from the Fund in England to complete the sum of 5,000 <i>l.</i> , reserved by the Act from the Fund generally for the establishment of Agricultural Schools in the Province of <i>Munster</i> -	4,099 12 6	- - -	4,099 12 6
£. 5,000 - -	130 - 5	5,130 - 5	

D I S C H A R G E:	£. s. d.
By Amount paid to the Commissioners of National Education in Ireland on account of the Agricultural School at Mount Trenchard, in the county of Limerick -	300 - -
By Amount paid to ditto on account of the Agricultural School at Tervoe, in the same county - - - - -	300 - -
By Amount of Grant to the Agricultural School in connexion with Queen's College, county Cork - - - - -	4,400 - -
TOTAL Disbursed - - - £.	5,000 - -
By Balance ‡ - - - - -	130 - 5
£.	5,130 - 5

SUBSIDIARY STATEMENT, No. 5.

ACCOUNT of Sums received for Dividends on Stock and Interest on Exchequer Bills purchased with Money collected in *Ireland*, and applicable as hereunder mentioned:

C H A R G E:	£. s. d.	£. s. d.
To Amount of Dividends to 31st December 1864, as per Parliamentary Paper, No. 18, of 1865 - - - - -	- - -	8,631 1 -
To Dividends on 10,900 - - £. 3 per Cent. Consols, to 5th January 1865 - -	163 10 -	
To ditto on 10,900 - - £. 3 per Cent. Consols, to 5th July 1865 - -	163 10 -	
		327 - -
Total to 31st December 1865 (carried forward) - - £.		8,958 1 -

SUBSIDIARY STATEMENT, No. 5—continued.

	£.	s.	d.	£.	s.	d.
Total to 31st December 1865 (brought forward) - -	-	-	-	8,958	1	-
To Amount of Interest received on Exchequer Bills to 31st December 1864, as per Parliamentary Paper, No. 18, of 1865 -	5,557	5	7			
To Half-year's Interest, at 4 per cent. per annum, on 13,500 <i>l.</i> Exchequer Bills, to 10th March 1865 - - - - -	270	-	-			
To ditto - at 3½ per cent. per annum on ditto - to 10th September 1865 - - - - -	236	5	-			
Total to 31st December 1865 - - - £.				6,063	10	7
				15,021	11	7
DISCHARGE:						
By Balance rateably divided among the undermentioned Trusts - - - £.				15,021	11	7

Viz.:	£.	s.	d.
County Clare - - - - -	417	5	1
County Cork - - - - -	1,597	3	2
County Galway - - - - -	1,356	5	4
County Kerry - - - - -	2,907	13	5
County Leitrim - - - - -	740	8	1
County Limerick - - - - -	760	2	11
County Mayo - - - - -	2,534	18	10
County Roscommon - - - - -	1,857	7	2
County Sligo - - - - -	1,647	13	6
County Tipperary - - - - -	1,149	19	6
Agricultural School Fund - - - - -	52	14	7
£.	15,021	11	7

SUBSIDIARY STATEMENT, No. 6.

ACCOUNT of MONIES received from the late Governors of the Fund, to be applied in promoting the Fisheries on the Western Coast of Ireland.

CHARGE:				£.	s.	d.
To Amount received from Messrs. Smith, Payne, & Smiths (bankers) by the late Paymaster of Civil Services on behalf of the Treasury - - -				5,000	-	-
To Amount of Interest received on Exchequer Bills appertaining to this Fund, to 31st December 1864, as shown in Parliamentary Paper, No. 18, of 1865 - - - - -	£.	s.	d.	312	15	2
To Half-year's Interest, at 4 per cent. per annum on 1,100 <i>l.</i> Exchequer Bills, to 10th March 1865 - - - - -	22	-	-			
To ditto - at 3½ per cent. per annum on ditto, to 10th September 1865 - - - - -	19	5	-			
	354	-	2			
Less Amount paid on 14th October 1865 for Interest in the purchase of an Exchequer Bill for 100 <i>l.</i> - - - - -	-	5	9			
				353	14	5
	£.			5,353	14	5
DISCHARGE:						
By Amount of sundry Payments by the late Paymaster of Civil Services to the Board of Works (Dublin) - - - - -	£.	s.	d.	£.	s.	d.
	5,000	-	-			
Less Sum refunded to the Paymaster General (invested in Exchequer Bills) - - - - -	876	6	1			
Loss incurred in the attempt to establish Fish-curing Stations, per Account rendered to the Commissioners of Audit - - - - -				4,123	13	11
By Balance - - - - -				1,230	-	6
	£.			5,353	14	5

SUBSIDIARY STATEMENT, No. 7.

ACCOUNT of Profit and Loss by Investment of Cash, appertaining to *Ireland*, in Exchequer Bills and in the Funds, according to the Rates at which such Securities could be realised on the 31st December 1865.

C H A R G E:		£.	s.	d.	£.	s.	d.
To Value of 14,700 <i>l.</i> Exchequer Bills (13,500 <i>l.</i> County Trusts, &c., and 1,200 <i>l.</i> Fisheries), dated 11th March 1862, at 4 <i>s.</i> 6 <i>d.</i> per 100 <i>l.</i> Discount	- - -	14,666	18	6			
Add Interest from the 11th September to the 31st December 1865, both days inclusive, being 112 days, at 3 <i>l.</i> per cent. per annum	- - -	135	6	5			
		14,802	4	11			
Deduct Commission, 1 <i>s.</i> per 100 <i>l.</i>	- - - - -	7	7	-			
Net Value of Exchequer Bills	- - - - -	-	-	-	14,794	17	11
To Value of 11,900 <i>l.</i> Consols, at 88 $\frac{5}{8}$ per cent. (England), including half year's interest thereon, less five days	- - - - -	10,538	4	6			
Deduct Brokerage, $\frac{1}{8}$ per cent.	- - - - -	14	17	6			
Net Value of Consols	- - - - -	-	-	-	10,523	7	-
To Net Amount of Principal produced by the sale of 3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> (late 3 $\frac{1}{2}$) per Cents, as shown in Parliamentary Paper, No. 6, of 1861	- - - - -	-	-	-	3,817	5	7
To Net Amount of Principal produced by the sale of 13,100 <i>l.</i> 2 <i>s.</i> Consols, as shown in Parliamentary Paper, No. 8, of 1864	- - - - -	-	-	-	11,461	19	4
To Net Amount of Principal produced by the sale of 1,400 <i>l.</i> Exchequer Bills, as shown in Parliamentary Paper, No. 9, of 1863	- - - - -	-	-	-	1,402	16	-
					£.	42,000	5 10
D I S C H A R G E:							
By Purchase, &c., of 3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> (late 3 $\frac{1}{2}$) per Cents; 24,000 <i>l.</i> 2 <i>s.</i> Consols; and 16,000 <i>l.</i> Exchequer Bills, as per Parliamentary Paper, No. 9, of 1863	- - - - -				40,375	10	5
By Purchase of 1,000 <i>l.</i> Consols, at 90 $\frac{1}{4}$, on account of the County Trusts, &c., on 2d August 1865	- - - - -	902	10	-			
Commission	- - - - -	1	5	-			
		903	15	-			
By Purchase, on 14th October 1865, of an Exchequer Bill for 100 <i>l.</i> , on account of the Fishery Fund (less 4 <i>s.</i> Discount)	- - - - -	£.	s.	d.			
	- - - - -	99	16	-			
Commission	- - - - -	-	1	6			
		99	17	6			
					1,003	12	6
Total Cost of 3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> (late 3 $\frac{1}{2}$) per Cents; 25,000 <i>l.</i> 2 <i>s.</i> Consols; and 16,100 <i>l.</i> Exchequer Bills, up to 31st December 1865	- - - - -				41,379	2	11
By Balance	- - - - -				621	2	11
					£.	42,000	5 10

STATEMENT, No. 8.

APPLICATION of the BALANCES on preceding Statements.

C H A R G E:		£.	s.	d.
To Balance of Subsidiary Statement, for Management and Supervision (No. 2) -		7,764	17	10
To Balance of Subsidiary Statement, for County Loan Fund Trusts (No. 3) -		9,025	1	5
To Balance of Subsidiary Statement, for Agricultural Schools (No. 4) - -		130	-	5
To Balance of Subsidiary Statement, for Interest on Investments on account of the County Trusts and the Agricultural School Fund (No. 5) - - -		15,021	11	7
To Balance of the Fishery Fund (No. 6) - - - - -		1,230	-	6
To Balance of Subsidiary Statement showing the increased Value of Investments in respect of the County Trusts, Agricultural School Fund, and the Fishery Fund (No. 7) - - - - -		621	2	11
	£.	33,792	14	8
D I S C H A R G E:				
By Credit to Cash on account of Purchase of Stock and Exchequer Bills, per Statement, No. 9 - - - - -		32,417	4	6
By Profit in respect of the increased Value of Investments, as per Contra (<i>see</i> Statement, No. 7) - - - - -		621	2	11
By Cash Balances in the hands of the Paymaster General:				
In England:	£. s. d.			
On Account of the Fishery Fund in Ireland - -	14 - 6			
Management Account - - - - -	44 15 4			
		58	15	10
In Ireland:				
In respect of the County Trusts and Agricultural School Fund - -		695	11	5
	£.	33,792	14	8

STATEMENT, No. 9.

ACCOUNT of Sums Invested in the Purchase of Stock and Exchequer Bills, with the Money collected in *Ireland*, and with the Proceeds thereof; of the Sums credited to the Counties in *Ireland* for Stock transferred by the Trustees; also of Value on 31st December 1865, of the Stock transferred by the late Governors of the Fund, including additional Stock purchased on account of the Management Fund in *England*, and of Sums reproduced by the Sale of Stock and Exchequer Bills, showing by the Balance the Amount to be credited to Cash for such Investments, &c.

CHARGE:		£.	s.	d.	£.	s.	d.
To Amount credited to the Trustees of Loan Funds in Ireland, together with the Sums paid for the purchase of 27,392 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i> Stock (3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> per Cents, and 24,000 <i>l.</i> 2 <i>s.</i> Consols), to 31st December 1857, as per Parliamentary Paper, No. 78 of 1858		23,887	13	11			
To Amount paid on 2d August 1865, for the purchase of £.1,000 Consols, at 90½, 902 <i>l.</i> 10 <i>s.</i> ; Commission, 1 <i>l.</i> 5 <i>s.</i>		903	15	-			
Total Cost of 28,392 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i> Stock (3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> per Cents, and 25,000 <i>l.</i> 2 <i>s.</i> Consols), to 31st December 1865					24,791	8	11
To Amount paid for 16,000 <i>l.</i> Exchequer Bills (14,900 <i>l.</i> County Trusts, &c., and 1,100 <i>l.</i> Fisheries), to 31st December 1862, per Parliamentary Paper, No. 9, of 1863		16,487	16	6			
To Amount paid on 14th October 1865 for an Exchequer Bill for 100 <i>l.</i> , on account of the Fisheries, 99 <i>l.</i> 16 <i>s.</i> ; Commission, 1 <i>s.</i> 6 <i>d.</i>		99	17	6			
Total Cost of 16,100 <i>l.</i> Exchequer Bills (14,900 <i>l.</i> County Trusts, &c., and 1,200 <i>l.</i> Fisheries), to 31st December 1865					16,587	14	-
TOTAL for Ireland				£.	41,379	2	11
To Value on 31st December 1865, of 8,925 <i>l.</i> New 3 <i>l.</i> per Cent. Annuities, at 86½ per cent. (7,997 <i>l.</i> 19 <i>s.</i> 10 <i>d.</i> , being the Balance of Stock transferred by the late Governors of the Fund, and 927 <i>l.</i> - <i>s.</i> 2 <i>d.</i> Stock purchased by the Treasury on behalf of the Management Fund)		7,731	5	7			
Less Brokerage, ½ per cent.				11	3	1	
TOTAL for England				£.	7,720	2	6
				£	49,099	5	5

DISCHARGE:

£.	s.	d.		£.	s.	d.
By Proceeds of 17,032 16 8 Stock (3,932 <i>l.</i> 14 <i>s.</i> 8 <i>d.</i> New 3 <i>l.</i> per Cents, and 13,100 <i>l.</i> 2 <i>s.</i> Consols)			sold, to 31st December 1863, as per Parliamentary Paper, No. 8, of 1864	15,279	4	11
By Proceeds of 1,400 - - Exchequer Bills sold, to 31st December 1862, as shown in Parliamentary Paper, No. 9, of 1863				1,402	16	-
By Balance - - - - -				32,417	4	6
				£.	49,099	5 5

	New £.3 per Cents, Ireland.	Consols.	Exchequer Bills.		New £.3 per Cents, England.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Total Charge, Stock Account, as above	3,932 14 8	25,000 2 -	14,900 - -	1,200 - -	8,925 - -
„ Discharge, ditto - ditto	3,932 14 8	13,100 2 -	1,400 - -	- - -	- - -
Balance to 31 Dec. 1865	- - -	11,900 - -	13,500 - -	1,200 - -	8,925 - -
			County Trusts and Agricultural School Fund.	Fishery Fund.	Management Account.

Treasury Chambers,
23 January 1866. }

HUGH C. E. CHILDERS.

IRISH REPRODUCTIVE LOAN FUND.

ACCOUNT of RECEIPTS and DISBURSEMENTS
in respect of the IRISH REPRODUCTIVE LOAN
FUND, to 31st December 1865.

(Presented pursuant to Act 11 & 12 Vict. c. 115, s. 14.)

*Ordered, by The House of Commons, to be Printed,
7 February 1866.*

ISLE OF MAN (FINANCIAL MEASURES).

RETURN to an Order of the Honourable The House of Commons,
dated 15 March 1866;—for,

COPY “of CORRESPONDENCE relative to FINANCIAL MEASURES in
contemplation for the *Isle of Man*.”

Treasury Chambers, }
14 March 1866. }

HUGH C. E. CHILDERS.

— No. 1. —

Mr. *Waddington* to the Secretary of the Treasury.

Sir,

Whitehall, 22 March 1865.

I AM directed by Secretary Sir George Grey to transmit to you herewith, a copy of a letter from the Lieutenant Governor of the Isle of Man, submitting certain proposals relative to alterations in the present tariff of that island; and I am to request that you will submit the same for the consideration of the Lords Commissioners of Her Majesty's Treasury.

Isle of Man,
21 March 1865.

I have, &c.

The Right Hon. F. Peel, M.P.,
&c. &c., Treasury.

(signed) *H. Waddington*.

Enclosure in No. 1.

(Confidential.)

Government House, Isle of Man,
21 March 1865.

Sir,

I HAVE the honour to submit certain proposals relative to alterations in the present tariff of the Isle of Man which have been rendered desirable from circumstances which have arisen that necessitate a larger expenditure on public works in the island than the ninth of the revenue can supply.

I trust these suggestions may meet with your approval, and that they may be laid before the Lords Commissioners of the Treasury, for their Lordships' consideration.

The expenditure to which I allude is more especially required for the purpose of carrying out breakwaters on an extensive and permanent plan.

I have given the most careful consideration to the mode by which the revenue derived from the Isle of Man could be increased without calling upon the people to impose any tax upon themselves that would be burdensome to bear.

With the above object in view, my attention has been directed to the difference that exists between the duties that are levied in the Isle of Man and those levied in England on similar articles of import; and the inquiry arose in my mind whether the people benefited to the full extent that might be expected from the great difference which exists between the two tariffs, or whether the benefit contributed principally to swell the profits of the dealer. The result of my inquiry as regards spirits is shown in the annexed Paper marked (A.), from which it will be observed, that while the difference in the duty is about 146 per cent., the difference of the selling price is only about 69 per cent., showing that about 77 per cent. goes to the dealer. . . . On the other articles the profit may not perhaps be so great. I am therefore of opinion that an increase in the duty on spirits would not, and certainly ought not to cause a corresponding increase in the cost to the consumer, and if there was a tendency on the part of the dealer to charge greatly increased prices, for the sake of profit to an extent calculated to injure the amount consumed, I think competition would spring up and regulate the selling price of the article.

The equalisation of duties on certain articles, while it would improve the insular revenue and enable important works being executed, would not, I hope, be unacceptable to the Government.

I therefore venture to request, with a view to the re-consideration of the existing tariff of the Isle of Man, that the attention of the Lords Commissioners of the Treasury may be drawn to the correspondence that passed in 1853, entitled, "The Correspondence between the Treasury and the Authorities or other Public Bodies of the Isle of Man, in Relation to the recent Customs Reform in that Island."

In that correspondence to which I thus refer, it was conceded in principle by their Lordships, that the Government would not impose new taxes, or increase existing ones, without the consent of the people of the island; and, throughout the negotiation, their Lordships acted on this understanding.

The proposition I am about to submit is therefore based on the belief that the same principle will still be conceded by their Lordships.

In the correspondence alluded to, those acting as representatives of the House of Keys advanced two claims: 1st. "That the Legislature of this island have a clear and undoubted right to the use and application of the surplus of such revenue" (customs revenue) "beyond the amount paid for the Government of the Isle of Man, &c."

And, 2d. That if the alteration in the tariff as proposed in 1853 was accepted by the people of the Isle of Man, then "That any additional revenue which may be derived from such duties should be applied for the benefit of the island."

With the first claim their Lordships dealt in the following words: "My Lords must regard it as irrelevant to the subject under consideration, and will therefore only remark, that it is expressly enacted that all such surplus revenue shall be paid into the public Exchequer."

But, as regards the second claim, their Lordships continue, that their object in the arrangement connected with an increase in the duties levied in the Isle of Man, "Is not to increase the revenue derived from the Isle of Man; and they will be prepared to add to the sum of 2,300 £. already reserved for expenditure (for harbours) in the island, such further sum as, upon computation, it shall appear as likely to be received under the changes of the tariff now proposed."

And in their Lordships' Minute of the 23d of July they state, that with reference to "any surplus revenue contingent upon and arising out of the proposed reforms, and the mode of its application," the Government were willing to take the average consumption of the next three years, "in order to give the island the advantages of the increase in the trade which may fairly be expected."

In Mr. Wilson's letter of the 2d of August 1853, one-ninth of the revenue is apportioned to public works in the island, this being the whole probable increase arising from the alteration in the tariff.

Their Lordships in their Minute of 8th July 1853 state, that "they have no intention to interfere with the peculiar privileges of the Isle of Man. My Lords would wish the authorities of the island to be assured that they have entertained no such intention," and further, their Lordships say, "as a security against any possible misunderstanding in the future, they would be prepared to insert a clause, expressing in the most explicit terms, that nothing in the course taken shall be construed in any way to affect any of the privileges or rights now enjoyed by the Isle of Man."

As therefore the principle has been conceded that the duties levied in the Isle of Man should not be increased except with the consent of the people; and further, that the Government has no wish to interfere with the privileges of the island, I apprehend any additional revenue arising from an increase in the tariff will be dealt with in a similar manner as in 1853, the increase to be expended on Public Works, &c. Acting, therefore, upon this belief, I venture to submit for consideration certain alterations in the tariff. The alterations, I would suggest, are shown in the annexed Paper marked (B.).

But before entering further into my proposal for an increase in the duties, I feel I must not omit to draw attention to the increased inducement an assimilation of the tariff on certain articles with that of the United Kingdom might be to smuggle into the Isle of Man, and that this might lead ultimately to an attempt to do so from the island into England. If such were the result it would be alike injurious to the island and to the Imperial revenue. The present officers of custom are quite able to prevent this occurring at the principal ports, but in the numerous bays and inlets of the island landings could probably be effected, this might entail the necessity for an increase in the Coast Guard; but while I consider it right to point out the possibility of smuggling, I anticipate little difficulty in being able to check it should it arise.

While I recommend on many articles an entire assimilation of duties, it will be observed that I refrain from making any suggestion for alteration on others. The articles on which I consider it would be at present inexpedient to increase the tariff, are tea, coffee, and sugar. The consumption of tea is very great amongst an extensive and poor population, who reside at such considerable distances from any village or town, that the cost of carriage, &c., raises the price to an equality with that in England, any increase therefore on this article would be felt as a great hardship by the poor people, and would probably debar from a large majority of them the use of that which they have hitherto looked upon as their greatest comfort.

The consumption of sugar is also very great amongst the same class, and although I do not think the consumer benefits to the extent he ought, considering the duty that is levied on this article, I am not prepared at present to recommend any increase in the duty.

There are certain articles also imported into the island free of duty, respecting which I think it would be unwise to make any alteration. Timber, both hewn and sawn, enter free,
and

and on these it would be most undesirable to levy any duty, as, in consequence of the scarcity of timber in the island, it is nearly all procured from abroad, and any tariff upon it would be severely felt, and check to a great extent building and other works which it is desirable to encourage.

The articles that I therefore recommend should be assimilated are confined to spirits, tobacco, eau de cologne, liquors, and wine.

It is difficult to calculate what may be the result of an increase so great as the one I suggest on the consumption of the articles affected by the alteration of the tariff.

I do not think there will be any decrease, in consequence of the consumption of wine, and the quantity of eau de cologne and liquors imported is too small to have any important bearing on the revenue.

As regards spirits, a great proportion of the quantity imported is consumed by the visitors during the summer months, who come in great numbers to the island; last year upwards of 59,000 arriving between the months of June and September. I do not think, therefore, the same falling off in the consumption of spirits will occur as probably would have been the case had the consumption of spirits solely depended on that of the inhabitants of the island.

I believe if one-sixth were deducted, it would more than represent the falling off in this respect.

The manner in which an increase of the tariff will affect the consumption of tobacco is more questionable, for of all the articles imported into the island, I believe tobacco is the only one on which the consumer derives any important benefit from the difference in the duty; cigars are manufactured in large quantities in the island, and I am given to understand there is less adulteration in the tobacco imported than in any of the other articles I have named; doubtless, therefore, some opposition may be raised to an equalisation of the two tariffs on tobacco; but it appears to me no reason can be advanced of sufficient force to exempt it from being treated in a similar manner to spirits, and I do not think the alteration of the tariff will cause any important reduction in the quantity consumed.

I must now beg to draw their Lordships' attention to the manner in which the one-ninth of the revenue set apart by "The Customs Consolidation Act of 1853," for Public Works in the Isle of Man, has been expended.

Up till 1860 this revenue was allowed to accumulate; in that year plans for breakwaters were designed by Mr. Abernethy, and approved by the Admiralty, for Ramsey, Peel, and Douglas. The work at Ramsey was merely a continuation of an existing pier, not to be extended beyond low-water mark. The breakwater at Peel was intended to afford shelter to the fishing boats when lying in the tidal harbour of that place.

The plan for the breakwater to be constructed at Douglas was upon a more extended scale, being designed for the purpose of affording a safe anchorage in deep water at all periods of the tide for the steamers and vessels frequenting the port. The whole of these works were to be constructed according to Mr. Abernethy's plan of wooden frames, filled in with stone rubble.

In a recent gale, I regret to say, the Douglas Breakwater has been utterly destroyed. The money that has been expended upon it is therefore lost.

The sum that was available being small, the area proposed to be enclosed by the breakwater at Douglas was very limited in extent, and quite inadequate to provide shelter to the harbour or to the steamers and coasting vessels frequenting the port, and was consequently still less adapted for the other purpose for which it was also intended, viz., a harbour of refuge.

As experience has proved that there are great doubts as to the possibility of constructing a wooden breakwater in the depth of water in which it has been attempted at Douglas that can resist the heavy seas to which this coast is exposed, it would only be a probable waste of money to attempt the reconstruction of the breakwater according to the original plan. The only alternative, therefore, is to make it a permanent work of stone, the balance, however, of the ninth of the revenue that remains unmortgaged, is insufficient even with the money still in hand to provide funds for this purpose.

An absolute necessity exists, therefore, that some scheme should be adopted by which the revenue of the island may be increased; and in considering the steps to be taken for the attainment of this object, it would be unwise to lose sight of the far too limited extent of the original plans; the requirements for the port of Douglas being greater than was ever intended to be provided for by Mr. Abernethy's work.

I believe the legislature of the island and the people generally would be content to burden themselves with increased taxation if any increase arising from such a source was devoted to carry out large and extended works at Douglas, and for other public improvements in the island.

I now venture to direct your attention to various matters of detail connected with the revenue and expenditure of the Isle of Man, and the manner in which both of these will be effected should you approve, and the Lords Commissioners of the Treasury sanction the suggestions which I submit.

Before any sum can be struck as to the probable increase that will arise from the alteration in the tariff, and as to the future apportionment of such increase, I think it desirable that all sums fairly chargeable against the island should be deducted from the probable gross customs receipts, and that then a proportion between the existing customs receipts and those which may be anticipated, should be arrived at in a similar manner to the calculation that was made in 1853, with reference to the ninth of the revenue.

The following is an approximate Return of the Customs Receipts and Expenditure as they at present exist, taking the Customs of 1863 as an average:—

	£.	s.	d.
Customs Receipts - - - - -	33,015	-	-
Expenses of Government, in which are included expense of Criminal Prosecutions, support of Criminal Lunatics in temporary Asylum, Superannuations, &c. &c., about - - - - -	11,000	-	-
Cost of Collection, about - - - - -	2,300	-	-
Harbours - - - - -	2,300	-	-
1-9th of the Revenue reserved for Public Works, about - - - - -	3,600	-	-
Education Grant, about - - - - -	1,800	-	-
Port Erin - - - - -	1,600	-	-
	22,600	-	-
Surplus - - - £.	10,415	-	-

I submit, also, that provision should be made for an increase in one or two matters connected with the administration of justice in the island, and also in the salary of some of the officials, some of which were fixed many years since, when the cost of living in the island was very different than at present. My reasons for such recommendations, and the details connected therewith, I will lay before you in a separate letter, but I would recommend that an annual sum of 2,000*l.* should be calculated upon for this purpose.

The Estimate for 1866 would be as follows:—

	£.	s.	d.
Customs receipts, taking 1863 as an average - - - - -	33,015	-	-
The increase arising from the alterations I have suggested - - - - -	38,385	-	-
1-6th to be deducted for probable falling off in consumption - - - - -	6,397	-	-
	31,988	-	-
Expenses of Government, about - - - - -	11,000	-	-
Cost of Collection, about - - - - -	2,300	-	-
Harbours - - - - -	2,300	-	-
Education, about - - - - -	1,800	-	-
Port Erin - - - - -	1,600	-	-
1-9th of Revenue on 33,015 <i>l.</i> , about - - - - -	3,600	-	-
Surplus - - - - -	10,415	-	-
	33,015	-	-
Increase - - - £.	31,988	-	-
To be deducted by Treasury for suggested Increase - - - - -	2,000	-	-
Net Increase - - - £.	29,988	-	-

This increase may also be shown in another way, upon calculations precisely similar to those adopted by Mr. Wilson, when he arrived at the conclusion that 1-9th of the revenue would equal the increase from the alteration of the tariff in 1853.

I will take the revenue of the same year, 1863, as the average:

	£.	s.	d.
Revenue of 1863 - - - - -	33,015	-	-
Add increase that would arise if the tariff was assimilated on all articles imported - - - - -	63,104	-	-
	£. 96,119	-	-
Deduct the increase on those articles not to be included in the alteration of the tariff, namely, on tea, coffee, sugar, and wood - - - - -	24,719	-	-
Deduct 1-6th for probable falling off in consumption of spirits and tobacco - - - - -	6,397	-	-
Total probable Revenue - - - - - £.	65,003	-	-
Deduct Revenue of 1863 - - - - -	33,015	-	-
Increase - - - - - £.	31,988	-	-

£. 31,988 will therefore be about the increase in the revenue that may be expected to arise from the alteration in the tariff, and about 29,988 *l.* will be the net available increase. I therefore submit that this and any further increase arising from the same cause may be mortgaged

mortgaged and applied to the construction of a breakwater, landing-stage, and wharves, at Douglas, and for other harbour and public works in the Isle of Man, subject to a similar control to the one that now regulates the expenditure of the one-ninth of the revenue.

When, from time to time, any portion of the revenue is released from the charge of a mortgage by the payment thereof, the portion of the revenue so released shall be subject to the same control that regulated its expenditure previous to its being mortgaged.

I would submit that the amount of increase to the revenue on the articles affected by the alteration in the tariff, should be arrived at by taking the average Customs receipts for the last three years, and that hereafter all revenue received in excess on those articles should be deemed increased revenue.

The one-ninth of the revenue on the same articles to be calculated, taking their average receipts for the same three years, but on those articles on which there is no alteration in the duty to be calculated in the usual manner.

I further venture to suggest for the consideration of the Lords Commissioners of the Treasury that it would be very desirable that their Lordships should give an assurance to the authorities and to the people of the Isle of Man, that any increase arising from the proposed alteration in the tariff, should be kept distinct and free from any charges for the expense of Government, &c., and that it be subject only, under the conditions I have already named, to the control of the Insular Legislature.

The alteration of the tariff will secure the full payment of the present surplus into the public Exchequer.

It would cause much speculation in spirits and tobacco and consequent loss to the revenue if it became known that any alteration of the tariff was under discussion. Before any step is therefore taken that might raise a suspicion that a change was in contemplation, and before the subject is brought forward for the consideration of the authorities in the island, it would be very desirable that the Customs authorities in the Isle of Man, should be instructed to require from the importers of such articles on which the tariff is to be altered, to enter into a bond undertaking to pay the difference in the duty from the date of the issue of the order, in the event of the alteration in the tariff becoming law.

As it is important to the whole of the Isle of Man that a large, safe, and commodious harbour should be constructed at the principal port of the island, I trust that the Lords Commissioners of the Treasury will give the suggestions I now submit, to enable this being effected, their favourable consideration.

I have, &c.

(signed) *Henry B. Loch.*

The Right Honourable
Sir George Grey, M.P., G. C. B.

(A.)

English Duty per Gallon.	Articles Imported.	Manx Duty per Gallon.
£. s. d.		£. s. d.
- 10 -	Whisky, Irish - 25 over proof - - - -	- 3 -
- 10 -	„ Scotch - 12 „ - - - -	- 3 -
- 10 -	„ English, 12 „ - - - -	- 3 -
- 10 2	Rum - - 35 „ - - - -	- 3 8
- 10 5	Brandy - - - - - - - -	- 6 -
- 10 5	Geneva - - - - - - - -	- 6 -
£. 3 1 -	£.	1 4 8

Showing a difference of 1 l. 16 s. 4 d., or about 146 per cent., between the duties charged on the above articles in England and the Isle of Man.

Price per Gallon paid in England.	Articles Imported.	Price per Gallon paid in Isle of Man.
£. s. d.		£. s. d.
- 18 -	Whisky, Irish - - - - - - - -	- 9 -
- 17 -	„ Scotch - - - - - - - -	- 9 -
- 13 6	„ English - - - - - - - -	- 9 -
- 17 -	Rum - - - - - - - -	- 10 -
1 8 -	Brandy - - - - - - - -	1 - -
- 18 -	Geneva - - - - - - - -	- 9 -
£. 5 11 6	£.	3 6 -

Showing a difference of 2 l. 5 s. 6 d., or about 69 per cent., between the prices charged on the above articles in England and the Isle of Man.

(B.)

ARTICLES.	The Amount of Duty in the Isle of Man.	Quantity of Goods Imported.	Amount of Duty received under existing Tariff.	Showing on which Articles of Import an Assimilation of Tariff is recommended, and those on which no Alteration is suggested.	Duty on same Class of Article levied in England.	
	£. s. d.		£. s. d.		s. d.	£. s. d.
Coffee - - - - lb.	- - 2	54,743	456 - 6	Tariff to remain unaltered - -	- 3	456 - 6
Corn - - - - qrs.	- 1 -	1,176	58 16 -	- ditto - - ditto - - -	1 -	58 16 -
Flour - - - - cwt.	- - 4½	-	- - -	- ditto - - ditto.	-	-
Rum shrub - - - gall.	- 3 8	-	- - -	Recommended to be assimilated to English tariff.	-	-
Rum - - - - "	- 3 8	45,561	8,353 12 10	- ditto - - - ditto - -	10 2	23,160 3 6
Liqueurs - - - "	- 10 -	76	37 12 8	- ditto - - - ditto - -	14 -	53 4 -
Ditto - - - - "	- 5 -	-	- - -	- ditto - - - ditto.	-	-
Brandy - - - - "	- 6 -	4,562	1,368 9 2	- ditto - - - ditto - -	10 5	2,376 - 10
Geneva - - - - "	- 6 -	7,743	2,323 - -	- ditto - - - ditto - -	10 5	4,032 16 3
British spirits - - "	- 3 -	37,315	5,597 5 7	- ditto - - - ditto - -	10 -	18,657 10 -
Eau de Cologne - - flask	- - 4	-	-		-	-
- Ditto - - - - gall.	- 10 -	-	-		-	-
Sugar, Muscovado - - cwt.	- 1 -	16,037	802 10 -	Tariff to remain unaltered - -	13 10	802 10 -
Ditto, Candy, refined - "	- 3 -	8,229	1,235 6 11	- ditto - - ditto - - -	18 4	1,235 6 11
Tea - - - - lb.	- - 6	241,617	6,040 8 6	- ditto - - ditto - - -	1 -	6,040 8 6
Tobacco, Unmanufactured "	- 1 6	78,369	5,877 13 6	Recommended to be assimilated to English tariff.	3 s. and 5 per cent.	12,343 2 4
Ditto - Manufactured - "	- 4 9	-	-		-	-
Ditto - Cigars - - - "	- 4 9	321	76 4 9	- ditto - - - ditto - -	9 s. per cent.	114 19 2
Wine - - - - tun of 252 galls.	12 - -	16,560	788 11 8	- ditto - - - ditto - -	s. d. 2 6	2,070 - -
Wood, Hewn - - - - load	- free -	-	- - -	To remain free of duty - - -	1 -	-
Ditto, Sawn - - - - "	- ditto -	-	- - -	- ditto - - ditto - - -	2 -	-
		£.	33,015 12 1		£.	71,400 18 -

Revenue according to present Tariff.	Revenue with Partial Assimilation of Tariff.	Increase arising from Alteration of Tariff.	Probable Falling-off in Consumption, One-fifth.	Net Increase of Revenue.
£. s. d. 33,015 12 1	£. s. d. 71,400 18 -	£. s. d. 38,385 5 11	£. s. d. 6,397 10 11	£. s. d. 31,987 15 -

— No. 2. —

Lieutenant Governor of the Isle of Man to the Chancellor of the Exchequer.

Government House, Isle of Man,
5 May 1865.

Dear Mr. Gladstone,

I THINK it right to draw your attention to the manner in which the alteration in the duty levied on tea may affect this island.

A serious difficulty has suggested itself as to how the Customs revenue here upon that article is to be protected. There is nothing to prevent grocers in England from furnishing firms here with teas not out of bond, but out of their own stores; and although considerable quantities may still pass through the insular Custom House, there is now no strong inducement, as the duties are the same for its being imported into the island out of bond.

The yearly average on tea for the last three years has been about 5,563 £.; of this about 618 £., being one-ninth, is appropriated for public works in the island; the value of the security of the receipts upon this particular article is of course greatly diminished, from the uncertainty as to the quantity of tea that will now be imported into the island out of bond.

I confess that this difficulty did not occur to me when I submitted the proposal which I believe is now before you, for an assimilation of the duties on certain articles imported into the island, with those levied in England; but I apprehend the principle of my suggestion is undisturbed, and that the difficulty is a mere matter of detail and arrangement.

To carry out the public works in the island, it has been necessary to borrow money from the Public Works Loan Commissioners, which has been advanced upon the security of a portion of the one-ninth of the gross insular Customs receipts,

receipts, and although the whole of the security has not yet been mortgaged, the works were commenced under the belief that the value of the security, which the insular authorities had the power to pledge, should not be diminished by any imperial act.

The arrangement in 1853 between the Treasury and the local authorities, never contemplated the effect an assimilation of duties might produce. Therefore the difficulty I now submit was never considered; but it could never have been intended that the island should have a larger sum available for public works, when a considerable difference existed between the respective tariffs of England and the Isle of Man, than there would be if the Customs duties were the same in both places.

Unless, therefore, the increase that may be expected to arise from an alteration in the duties be secured to the island, it would be a positive loss to the island if there was any assimilation of duties.

At present only two ways present themselves, by which it appears that these difficulties may be surmounted; one is to retain a certain difference in the duties on all articles imported; the other, that a calculation should be made as to the probable increase that will arise from the change in the tariff, and that a fixed sum equal to this amount be paid over to the local authorities, to be expended upon public works, under a similar contract to that which regulates the expenditure of the one-ninth of the revenue.

I should be glad, if in consequence of the reduction of the duty on tea in England to 6 *d.* per lb., it could be reduced here to 3 *d.* or 4 *d.* per lb.; the increased consumption would, I believe, make up for the reduction in the duty, and would preserve to the island the benefit of the duty to be levied on this article.

The Right Hon. Wm. Gladstone, M.P.
&c. &c. &c.

I am, &c.
(signed) *Henry B. Loch.*

— No. 3. —

THE above letter was referred by the Chancellor of the Exchequer to the Board of Customs.

— No. 4. —

(No. 276.)

REPORT of Commissioners of Customs.

To the Lords Commissioners of Her Majesty's Treasury.

THE Chancellor of the Exchequer having referred to us the annexed letter from the Governor of the Isle of Man, pointing out that in consequence of the reduction about to take place in the duty payable upon tea imported into the United Kingdom; to the same amount as that payable on tea imported into the Isle of Man, it is probable that the consumers in that island will be supplied to a great extent from the duty paid stocks of dealers resident in the United Kingdom, and that therefore the insular revenue, a portion of which is devoted to public works, will suffer a loss, and suggesting a further reduction of the duty payable in the Isle of Man.

We report—

That by the Act 16 & 17 Vict. c. 106, which imposed duties on the importation of tea into the United Kingdom; gradually diminishing from 1 *s.* 10 *d.* to 1 *s.* per lb., it was enacted in Table B. annexed to that Act, that tea imported into the Isle of Man should, until 4th July 1854, be charged with a duty of 1 *s.* per lb., and from and after that date with a duty of 6 *d.* per lb., since which date the duty has remained unaltered.

That by the 355th section of "The Customs Consolidation Act, 1853," it is

enacted that in addition to certain deductions from the Customs duties therein-before provided for, there shall be set aside annually a sum equal to one-ninth part of the amount derived from such duties, to be applied by the Commissioners of the Treasury in effecting improvements in the harbours and other public works in the Isle of Man, the necessary repairs and improvements in the harbours taking priority to other public works, and that it shall be lawful for the Court of Tynwald from time to time to determine what improvements and public works shall be so undertaken, the Lieutenant Governor having a veto upon such decision.

That the duty on tea entered for home use in the United Kingdom having, by a Resolution of the House of Commons, dated the 5th instant, been reduced from and after the 1st proximo to 6 *d.* per lb., it is probable that the dealers in tea, resident in the Isle of Man, may find it to their advantage to be supplied with the article duty paid from the United Kingdom, and if this course be largely adopted, the loss to the local government of the Isle of Man, contemplated by the Governor in his annexed letter, may be sustained; and under such circumstances we are of opinion that the course proposed by the Governor, viz., the reduction of the insular duty from 6 *d.* to 4 *d.* or 3 *d.* per lb., and which is in accordance with the principle adopted under similar circumstances in 1853, as hereinbefore stated, would be the best remedy for the inconvenience apprehended. Should it be your Lordship's pleasure to approve of this recommendation it will be necessary to communicate with the Governor of the Isle of Man, in order that the consent of the Court of Tynwald or other insular authorities may be obtained to the measure, and also to insert a clause in the Bill now before the House of Commons to carry it into effect.

Custom House, 10 May 1865.

(signed) *Tho. F. Fremantle.*
J. Goulburn.

— No. 5. —

COPY of TREASURY MINUTE, dated 12 May 1866.

TRANSMIT copy of the Report of the Commissioners of Customs of the 10th instant to the Lieutenant Governor of the Isle of Man, and state that my Lords will be prepared to take the steps submitted by the Board of Customs for reducing the duty on tea imported into that island from 6 *d.* to 3 *d.* or 4 *d.* the pound, whichever rate may be considered advisable by the authorities of the island, provided they are satisfied that this is the best way to maintain the insular revenue at its proper point.

— No. 6. —

Lieutenant Governor of the Isle of Man to the Secretary of the Treasury.

Sir,

Government House, Isle of Man, 13 May 1865.

I HAVE the honour to acknowledge the receipt of your letter of the 12th instant, transmitting a copy of a report from the Commissioners of Customs upon my letter of the 5th instant addressed to the Chancellor of the Exchequer, in which I suggest, for the purpose of protecting the insular revenue from loss, that the duty payable on tea imported into the Isle of Man should be reduced, and informing me that the Lords Commissioners of Her Majesty's Treasury, in accordance with the recommendation of this report, are prepared to approve the reduction of the duty from 6 *d.* to 4 *d.* or 3 *d.* the lb., whichever rate may be considered advisable by the authorities of the island, provided they are satisfied that this is the best way to maintain the insular revenue at its proper point.

Before submitting this proposal to the Insular Legislature, I venture to draw attention to a letter I addressed to the Secretary of State for the Home Department on the 21st of March last, which letter is now, I believe, before their

Lordships

Lordships, respecting the assimilation of duties payable on spirits, wines, tobacco, &c., with those levied in the United Kingdom.

The reduction of the duty on tea would affect, to a certain extent, this larger question; if their Lordships would, therefore, authorise me to submit to the Tynwald Court the proposal contained in my letter to which I have above referred, at the same time that I make the statement with reference to the reduction of the duty on tea, it would, added to the great object to be attained, assist materially in rendering an assimilation of the duties on spirits, &c., acceptable to the Legislature, and the public generally.

In the event of this alteration in the duties taking place, I submit that the increase that would accrue to the revenue in consequence, should be arrived at by taking the average of the customs receipts for the last three years, and the difference between that and what the receipts would have been for the same period at the increased scale of duties; a certain deduction, probably about one-sixth may have to be made for the possible falling off in amount of consumption. The increase thus rated at a fixed sum, to be paid quarterly, and to be applied to public works in a similar manner to the one-ninth of the revenue.

With reference to the one-ninth of the revenue, that portion payable upon articles affected by the change in the duties, should be calculated by taking the average receipts upon them for the same three years, and fixed for the future at that amount; but on those articles on which no assimilation of duties are proposed, no change from the present mode of calculation need be adopted.

Should their Lordships assent to the change, and if it should also receive that of the local authorities, the necessary alterations might be embodied in the Bill that the Commissioners of Customs in their report state is now before Parliament. It is a measure that I believe would confer a great benefit on the island, by affording funds without making any demand upon the public Exchequer for the carrying out of large public works that are urgently required, and I therefore trust that their Lordships will favour me, as early as possible, with instructions as to the course they desire I should pursue with regard to this question.

I have, &c.
(signed) *Henry B. Loch.*

To the Secretary to the Treasury.

— No. 7. —

Lieutenant Governor of the Isle of Man to the Secretary of the Treasury.

Sir, Government House, Isle of Man, 6 June 1865.

I HAVE the honour to transmit a memorial addressed to the Lords Commissioners of Her Majesty's Treasury, from certain of the merchants of the town of Douglas, praying that the duty on tea imported into the Isle of Man may be reduced from 6*d.* to 2*d.* the lb.

I have, &c.
(signed) *Henry B. Loch.*

To the Secretary to the Treasury.

Enclosure in No. 7.

To the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

The humble Memorial of the undersigned Merchants of the Town of Douglas,
in the Isle of Man,

Showeth,

THAT in the year 1853 certain negotiations were entered into between the Right Honourable the Lords of the Treasury and the authorities of the Isle of Man, relating to the customs tariff upon goods imported into the island, the result of which was, that the duty upon tea imported into the island was fixed at 6*d.* per lb., the rate in England being 1*s.* 6*d.* per lb., the latter being since reduced to 1*s.* per lb.

That Memorialists perceive by the Budget of the Right Honourable the Chancellor of the Exchequer, that the duty on tea in England will, after the 1st June next be reduced to 6*d.* per lb., whereby the English and Manx duties will be equalised.

The Memorialists beg to represent to your Lordships the propriety and justice of reducing, in a proportionate degree, the Manx rate of duty.

That on all occasions when the comparative English and Manx duties have been under discussion by the Imperial Government, it has always been declared and acknowledged, that the Manx duties have been fixed, not for the purpose of raising a revenue from the island, but merely for the prevention of illicit importation into England from the island.

This principle was admitted throughout the whole of the negotiations referred to in 1853 by Mr. Wilson, Secretary to the Treasury, and also by the Right Honourable the Chancellor of the Exchequer on the occasion of an interview which Messrs. Dumbell and Callister, a deputation from the Insular Legislature, had with him during the said negotiations. The amount of Manx duty was then and for that reason fixed at such a rate as was considered a sufficient protection to English trade. On the occasion of the interview referred to, the Right Honourable the Chancellor of the Exchequer expressed his opinion that on a reduction of the English duty, a proportionate reduction should be made on the Manx duty. That the reduction of the duty will be a considerable boon to the working and farming classes of the island, inasmuch as the proportionate consumption of tea is greater in the island than in any other part of Her Majesty's dominions by at least half a pound per annum, per head, of the population. That the consequence of the former reduction has been a great increase in consumption, so much so, that in 1864 the revenue realised by the duty on tea at the towns of Douglas and Peel alone, has been at least equal to that realised in 1856 from the whole island, although the population has decreased. The consumers in the island have had the full benefit of the difference of duty, inasmuch as the English retailers' prices have been greater than the prices realised by the trade in the island by more than the difference of duty, although the trade in the island is subject to greater expenses for freight, &c. than the English retailer.

That by the Customs Consolidation Act, one-ninth of the insular revenue is allowed to be applied for insular purposes. That by the equalisation of the duties, the whole of the insular revenue created by the tea duty now amounting to about 5,000*l.* per annum will cease, and as Manx revenue will no longer exist; and consequently, although the Imperial revenue will receive the same amount of contribution from this island, the one-ninth part thereof will be no longer applicable to insular purposes. That so long as a sufficient difference exists between the English and Manx duties, the Manx importer will find it to his interest to enter into bond and pass the usual entries in the Custom-house, whereby the duty paid is ascertained and received as part of the Manx revenue. If the duties are equalised, it will be to the interest of the Manx importer to pay the duty in England, and without bond or entries import the tea into the island under the head of "duty-paid goods." The consequence will be, that the duty so paid will not appear in the Manx customs revenue accounts. The island will, therefore, not only receive no credit for any portion of the revenue so arising, but will be deprived of its one-ninth share thereof, which has been already pledged for advances made for insular purposes on the security of the said one-ninth share of Manx revenue.

That such will be the effect of an insufficient difference of duty is proved by the consequences which have already resulted in a similar case. The English and Manx duties on cigars are so nearly equal (being only 3*d.* per lb. greater in England), that it is no longer an object to a Manx importer to save the difference of duty in order to do which the usual bond for importation into the island will have to be given, and the usual entries made in the custom-houses. To avoid the expense and trouble of this, the English duty is paid, and the cigars imported direct as duty-paid goods. The consequence is, that a revenue from this importation no longer forms an item of the Manx revenue, it being paid and received as part of the English revenue.

That Memorialists humbly submit to your Lordships, that for the purposes of protecting the English trade as aforesaid, a duty of 2*d.* per lb. on all tea imported into the island will be amply sufficient

The Memorialists therefore humbly pray your Lordships, that the Manx customs duty on tea be reduced from 6*d.* to 2*d.* per lb.

And they will pray, &c.

G. Torrance & Co., Merchants.

Charles Caley, Merchant.

Robert Corlett, Merchant.

A. Clarke & Son, Merchants.

James Cook, Merchant.

Henry Laurence, Merchant.

Jno. Harris, Merchant.

Henry Johnson, Merchant.

James Ressack, Grocer.

Richard Roney, Grocer.

Thos. Richards, Tea Merchant.

E. Gelling & Co., Grocers.

Wm. Kneale & Son, Grocers.

John Kneale, Grocer.

Wm. Allen, Merchant.

Thomas Coupe, Merchant.

John Craine, Merchant.

Rob. Rushott, Merchant.

John Curphy, Grocer.

John Clucas, Grocer.

John Crellin, Grocer.

Conls. Leart, Grocer.

William Ward, Grocer.

John Sutherland, Grocer.

John Clagen, Grocer.

Nicholas S. Moore, Grocer.

Wm. Jno. Craig, Grocer.

— No. 8. —

Lieutenant Governor of the Isle of Man to the Secretary of the Treasury.

Sir,

Government House, Isle of Man, 8 June 1865.

HAVING received no intimation of a decision on the part of the Lords Commissioners of Her Majesty's Treasury on the various subjects referred to in my letter of May last, and previous correspondence, in connection with which I was anxious the question respecting the reduction of tea should be considered, and as it appears to me doubtful whether I could obtain the consent of the Insular Legislature to the general question, so as to admit of a measure being submitted to the Imperial Parliament during this Session, I would submit, for the consideration of their Lordships, whether it would not be desirable that instructions should be given for the immediate reduction of tea to 3 *d.* the lb., as the best way to maintain the insular revenue at its proper point.

I have, &c.

To the Secretary to the Treasury.

(signed) *Henry B. Loch.*

— No. 9. —

The Secretary of the Treasury of the Lieutenant Governor of the Isle of Man.

Sir,

Treasury Chambers, 30 June 1865,

WITH reference to your letter of the 8th instant, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords, on further consideration, have entertained strong doubts as to the expediency of the proposed reduction in the duty on tea from 6 *d.* to 3 *d.* per pound.

My Lords have reason to believe that there would not probably be a reduction in the retail price of the commodity to the benefit of the consumers equal to the reduction in the rate of duty, while a considerable diminution would take place in the amount of the surplus customs revenue of the Isle of Man.

The material point, as regards the matter under consideration, seems to be that the island should have credit for the whole of its customs revenue, in calculating the amount of its one-ninth applicable under the Act of 1853, for harbour and other public works, and it seems to this Board that this object might be attained if, under the special circumstances, the customs duty for tea imported into the Isle of Man was to be assumed, for the calculation of the one-ninth, to yield as much annually as it has yielded on the average of the last three years.

My Lords, are induced to take this view mainly with reference to the larger revenue questions which you have raised, and your proposal to approximate the duties on wine, spirits, and tobacco to the rates in the United Kingdom; and they think it preferable, as a temporary measure and pending a decision on the general question, not to lower the duty on tea; undertaking, however, with reference to the possibility of duty-paid tea being imported from the United Kingdom and the amount of the one-ninth share of the customs duties being thus reduced, to allow it to be assumed that the duty on tea will be as productive as it has been on the average of each of the last three years.

According to this arrangement the duty on tea will remain at its present amount, so that any permanent arrangement with regard to it may be decided on, along with the other more general questions which have been raised by you.

I am, &c.

The Lieutenant Governor of
the Isle of Man.

(signed) *F. Peel.*

— No. 10. —

Lieutenant Governor of the Isle of Man to the Secretary of the Treasury.

Sir,

Government House, Isle of Man, 21 June 1865.

WITH reference to previous correspondence respecting an alteration in the custom duties of the Isle of Man, I am desirous of explaining what may appear to be a contradiction between my letter of the 21st March last, to Sir George Grey, in which I request that certain alterations in the customs duties should be submitted for the consideration of the Lords Commissioners of Her Majesty's Treasury, and my letter of the 5th of May last, respecting a reduction of the duty on tea.

In my letter of the 21st March I suggest an assimilation of duties on spirits, wines, tobacco, &c. with those levied in England, and that the increase arising from such alterations should be appropriated to public works in this island; and in my letter of the 5th of May I draw attention to the probable loss that will arise to the insular customs receipts on tea in consequence of the duty on that article being reduced in England to the same rate as that levied in the Isle of Man.

The reasons that such should be the result, as regards tea, would equally apply to all other articles on which the duties were equalised; but I proposed to meet the difficulty differently with respect to tea, because I considered a reduction of duty on that article would be of benefit to the island, while the increased consumption arising therefrom would prevent any serious loss of revenue.

The following is the manner in which I propose to secure to the island the increased revenue arising from an assimilation of duties on articles other than tea.

By taking the average receipts of the last three years at the present rate of duty, and also at the proposed increased rate, the increase would be shown by the difference between these two amounts, presuming there was no falling off in consumption. The proportion, therefore, to be set apart for public works could be easily calculated.

The one-ninth of the revenue to be treated in a similar manner, the average being taken for the last three years and added to the increase in revenue.

A possible falling off in consumption must, however, be anticipated and allowed for; but as the proposed alteration in the duty is confined to that on spirits, wine, and tobacco, I do not apprehend the alteration, which, after all, would only raise the duty on these articles to the same rate as that levied in England, would be likely either to paralyse the trade or reduce the consumption to any material extent, and I trust the reasons I give in my letter of the 21st of March for this opinion may be considered by their Lordships. Admitting, however, that it may affect the amount of consumption for the first two or three years, I would submit that the Commissioners of Customs, from their experience in similar alterations, might suggest a margin which the falling off in consumption was not likely to exceed.

I beg to submit the following rough estimate to explain more clearly to their Lordships the purport of my proposal:

The Average Customs Receipts for the last three years 1862, 1863,	£.
and 1864, is - - - - -	31,845
The Average Receipts for the same period had the duties been	
altered would have been - - - - -	69,662
Deducting the present Average Revenue - - - - -	31,845
Gives the increase - - - - -	£.37,817
Allowing for falling off in consumption, &c. &c., say - - - - -	10,000
Leaves Net Increase - - - - -	£.27,817

This is exactly a similar method of calculation to that adopted in 1853, when it was calculated one-ninth on the proposed revenue was about the increase that would arise from the alterations that were made at that period.

The Average of the one-ninth of the Revenue for the last three	
years has to be added to the increase, say - - - - -	3,600
TOTAL - - - - -	£.31,417

Accepting

Accepting therefore 69,662 *l.* as the revenue, the four-ninths part of this would be 30,710 *l.*, which would allow a margin of about 11,000 *l.* for any falling off in consumption, &c., which is far more than there is any reason to anticipate would be the case.

Should their Lordships take into their favourable consideration the proposal contained in my letter of the 21st of March last, I trust the manner in which I suggest in this letter the increased revenue may be fixed and regulated, may be considered as forming a part of that previous communication; and I submit, by repealing the 355th section of "The Customs Consolidation Act of 1853," and inserting the following clause in lieu of it, no difficulty would exist in carrying into effect the alterations I have suggested.

Proposed Clause.

"In addition to the deductions from the customs duties hereinbefore provided for, there shall be set aside annually a sum equal to four-ninths part of the amount derived from such duties, such duties to be calculated upon the ascertained average imports of the last three years according to the altered duty, and to be applied by the Commissioners of the Treasury in effecting improvements in the harbours and other public works in the Isle of Man, the necessary repairs and improvements in the harbours taking priority to other public works; and it shall be lawful for the Court of Tynwald from time to time to determine what improvements and public works shall be so undertaken, the Lieutenant Governor having a veto on such decision."

Note.—These words would have to be altered and the Act itself referred to.

But in the event of their Lordships seeing a difficulty as regards this method of calculating the increase, as the object I have in view in suggesting any alteration in the existing tariff is for the purpose of obtaining an immediate revenue for carrying out important public works in the Isle of Man, I would beg their Lordships' consideration to the following modified proposal with reference to an alteration in the duties.

I may, however, in this case be compelled to suggest a small addition to the duty on sugar, so as to raise the revenue to a point that would provide the requisite increase; this will, I fear, be an unpopular measure, but considering the smallness of the duty as compared with that levied on sugar in England, and the great benefit that will accrue to the island if a sufficient increase is provided for carrying out those works and improvements which will be the means of introducing capital into the country by rendering the communication with England easier and more frequent, I shall be prepared, if it should become necessary, to submit a proposal to the local authorities that there should be an increase of 2 *s.* or 3 *s.* the cwt. on this article.

I would confine any other alteration in the duties to those on spirits, wine, and tobacco. The present duty of 3 *s.* 8 *d.* the gallon on rum to be increased to 6 *s.*; that of 6 *s.* the gallon on brandy to 8 *s.*; that of 6 *s.* the gallon on Geneva to 8 *s.*; that of 3 *s.* the gallon on British spirits to 6 *s.*; wine from 12 *l.* the tun of 252 gallons to 1 *s.* 8 *d.* the gallon; tobacco, unmanufactured, from 1 *s.* 6 *d.* the lb. to 2 *s.* 6 *d.* the lb.

These alterations would, presuming the consumption to continue the same, give an increase of about 18,383 *l.* if the alteration of 3 *s.* the cwt. on sugar be included, and of about 16,425 *l.* if sugar be omitted.

To arrive, however, at a correct estimate of the increase, it would be necessary to take some fixed sum as the revenue from which the increase might be calculated. The easiest method of doing this would be by taking the average of the last three years' insular customs receipts.

	£.
The average for the years 1862, 1863, and 1864, is	31,845
With proposed alterations it would amount for the same period to	50,228
Showing an increase of	£.18,383

The exact increase could not be ascertained at first, but as it would be necessary for the purpose of affording available security on which money for public works could be borrowed, to name some fixed proportion in the Act of Parliament that authorises the alteration in the duties, and as some hesitation might exist to credit the Isle of Man with the whole of the apparent increase, I

would submit that three-ninths of the ascertained revenue of 31,845 *l.* should be paid to the island, to be expended on public works, this proportion after two years to be increased to four-ninths, if the increase admits thereof; the proportion of three-ninths would amount to about 10,600 *l.*, that of four-ninths to about 13,674 *l.*, and as the probable increase would be 16,425 *l.*, or 18,383 *l.*, there would be a large margin. The balance of the increase beyond the proportion paid to be ascertained, and paid half-yearly to the island; this arrangement does not affect the existing one-ninth, which would be paid as hitherto.

If their Lordships consider fewer difficulties surround this proposal than that for the assimilation of the duties, I trust I may be authorised to inform the local authorities that, in the event of their concurrence, the Government will be prepared next Session to submit a measure to Parliament based upon the suggestions which I have now the honour to lay before their Lordships.

To the Secretary to the Treasury.

I have, &c.,
(signed) *H. B. Loch.*

— No. 11. —

The Secretary of the Treasury to the Commissioners of Customs.

Gentlemen,

Treasury Chambers, 25 September 1865.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords, having had under their consideration proposals for increasing the duties on certain articles imported into the Isle of Man, and having observed the difficulty which has been caused by the reduction of the duty levied in the United Kingdom on tea, to the rate levied in the island (and in a less degree by the reduction of the cigar duty to a rate not much exceeding the island duty), have deemed it necessary to postpone arriving at any decision on the proposed increases until they may have ascertained whether the inconveniences referred to may not be obviated in a manner applying to all dutiable articles.

I am to request, accordingly, that you will report whether you see any objection to the duty on all customable articles imported into the island being compelled to be paid there, and, if so, whether such a regulation could be enforced by a Treasury Order, or would require an amendment of the Customs Consolidation Act.

The Commissioners of Customs.

I am, &c.
(signed) *Hugh C. E. Childers.*

— No. 12. —

Mr. *G. A. Hamilton* to the Commissioners of Customs.

Gentlemen,

Treasury Chambers, 30 September 1865.

WITH reference to the letter from this Board of the 25th instant, on the subject of the proposals for increasing the duties on certain articles imported into the Isle of Man, for the purpose of protecting the insular revenue from loss in consequence of the reduction in the duties levied in the United Kingdom, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that my Lords have been informed that, to a small extent, duty has been paid on wines in this country, and such wine afterwards sent in bottles to the Isle of Man; and I am to suggest whether this difficulty might not be met by allowing wine to be bottled in bond, when intended to be exported to the island.

The Commissioners of Customs.

I am, &c.
(signed) *Geo. A. Hamilton.*

— No. 13. —

The Secretary of the Treasury to the Lieutenant Governor of the Isle of Man.

Sir, Treasury Chambers, 30 September 1865.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit herewith, with reference to your letter of the 21st June last and previous correspondence, copy of their Lordships' Minute dated the 25th instant, on the subject of the proposals for increasing the duties on certain articles imported into the Isle of Man for the purpose of protecting the insular revenue from loss; and I am to request that they may be informed whether you see any objection to the change proposed therein, under which articles subject to duty could not be imported without paying it in the island, and so could not be duty paid in the United Kingdom, and imported free.

I am to add that until this preliminary is settled, their Lordships are not disposed, after the difficulty which has been raised about tea and cigars, to consider any increase in the island duties.

The Lieutenant Governor
of the Isle of Man.

I am, &c.
(signed) *Geo. A. Hamilton.*

— No. 14. —

Lieutenant Governor of the Isle of Man to the Secretary of the Treasury.

Sir, Government House, Isle of Man, 7 October 1865.

IN reply to your letter of the 30th ult., transmitting a copy of a Minute of the Lords Commissioners of Her Majesty's Treasury dated the 25th of September last, on the subject of the proposals contained in my letter of the 21st June last, for increasing the customs duties on certain articles imported into the Isle of Man, and for the purpose of protecting the insular revenue from loss, and requesting that I should state if I see any objection to the change proposed therein, I have the honour to remark, the proposal suggested in their Lordships' Minute appears to me to be one calculated to protect the insular revenue, when the duty charged on any article becomes similar to that levied upon it in England, and therefore is likely to be of benefit and advantage to the island. A difficulty from the similarity in the duties levied has already arisen as regards tea, but although mentioned in their Lordships' Minute, I am unaware that it has extended to the importation of cigars.

As regards the importation of wine in bottle from England, it is only the wine that is already stored upon which a double duty would be charged; and this is the case at present. The importation of this class of wine is very small, and if thought desirable the difficulty might be met by the Commissioners of Customs, upon application, granting an order to remit the insular duty, but the quantity that comes to the island after having paid the duty in England is so trifling, it is perhaps unnecessary to make any special rule to meet the case.

The regulations suggested in the Minute are doubtless such as will facilitate any future arrangement, if the insular customs duties become assimilated to the English, either by increase of the former or reduction of the latter; but I would venture to remark they will have no immediate effect upon the question raised in the latter part of my letter of the 21st June last, for the proposal I submit embraces only a partial increase in the duties, and I beg most earnestly to point out to their Lordships the importance it is for the interests of this island, that an early decision should be arrived at. I must very shortly inform the Insular Legislature the course I propose to recommend in regard to the harbour works at Douglas, and what that course may be must entirely depend upon the approval or otherwise of the suggestions I have submitted for their Lordships' consideration.

The Secretary to the Treasury.

I have, &c.
(signed) *Henry B. Loch.*

— No. 15. —

(No. 587.)

REPORT of Commissioners of Customs.

To the Lords Commissioners of Her Majesty's Treasury.

YOUR Lordships having been pleased, by Mr. Hamilton's letter of the 30th ultimo, to state, with reference to your order of the 25th preceding, on the subject of the proposal for increasing the duties on certain articles imported into the Isle of Man, that your Lordships have been informed that, to a small extent, duty has been paid on wines in this country, and that such wines have been afterwards sent in bottles to the Isle of Man, and your Lordships having suggested whether this difficulty might not be met by allowing wine to be bottled in bond when intended to be exported to the island :—

We report,—

That by the 105th section of the Act 16 & 17 Vict., c. 107, it is provided, that “with the sanction of the Commissioners of Customs, under such regulations and restrictions as they shall from time to time require, it shall be lawful for importers or proprietors to draw off any wine or any spirits in warehouse, into reputed quart or pint bottles for exportation only;” and by the 346th section of the same Act it is enacted that “the Isle of Man shall be deemed and taken to be part of the United Kingdom for all purposes of the Act: provided that nothing therein contained shall prejudice or in any affect the rights and privileges of the said isle at the time of the passing of the Act.”

Under the above provisions of the law, wine can only be bottled in bond for exportation to foreign ports, and the removal of wine from this country to the Isle of Man, is in the character of a removal coastwise, and cannot be held to be an exportation within the terms of the law. We beg, therefore, to submit our opinion that permission cannot legally be granted to bottle wine in bond in this country for consumption in the Isle of Man; and as the indulgence of bottling wine in bond for home use in this country has been frequently applied for and refused by your Lordships, we consider that an inconvenient precedent would be established, if the provisions of the law on this subject were departed from in the case of the Isle of Man.

(signed) *Tho. F. Fremantle.*
Fredk. Romilly.

Custom House,
30 October 1865.

— No. 16. —

(No. 604.)

REPORT of Commissioners of Customs.

To the Lords Commissioners of Her Majesty's Treasury.

MR. CHILDERS having by his letter, dated 52th September last, informed us that your Lordships, having had under consideration proposals for increasing the duties on certain articles imported into the Isle of Man, and having observed the difficulty which has been caused by the reduction of the duty levied in the United Kingdom on tea to the rate levied in the island (and in a less degree by the reduction of the cigar duty to a rate not much exceeding the island duty), have deemed it necessary to postpone arriving at any decision upon the proposed increases until you may have ascertained whether the inconvenience referred to may not be obviated in a manner applying to all dutiable articles, and that he, Mr. Childers, was accordingly to request that we would report whether we see any objection to the duty on all customable articles imported into the island being compelled to be paid there, and if so, whether such a regulation could be enforced by a Treasury Order, or would require an amendment of the Customs Consolidation Act.

We

We report—

That by Table B. of the Act 18 & 19 Vict. c. 97, being the table of duties applicable to the Isle of Man, goods, wares, and merchandise, not the growth, produce, or manufacture of Great Britain or Ireland, but brought from thence, and having there been entered for consumption, and the import duties having been there paid thereon, are free of duty on removal to the Isle of Man.

We are therefore of opinion that the duty on all customable articles imported into the island could not be compelled to be paid there without an amendment of the law.

On the question whether in our opinion there would be any objection to the adoption of such a regulation, we would observe, that as the enactment of such a regulation would amount to an absolute prohibition of the introduction of all duty-paid articles to the island, and would limit the trade of the place with Great Britain and Ireland, so far as dutiable articles are concerned, to bonded goods, it would be at variance with the policy which has been observed during the last 20 years, under which the restrictions with which the trade of the island was formerly encumbered have been gradually removed; and amongst other privileges the law distinctly enacts that goods which have been imported into the ports of Great Britain and Ireland, there entered for consumption and the duties paid thereon, shall be freely introduced into the Isle of Man, thereby giving the inhabitants of the island the option of purchasing their supplies of foreign goods from the duty-paid stocks of dealers in England, or importing them from bond and paying the duty thereon in the island, and we fear that the withdrawal of this permission might be considered by the consumers and mercantile community as arbitrary and oppressive, and regarded as a recurrence to the former system of restriction.

So far as this Department is concerned, the regulation could only be enforced at the cost and expense of a considerable increase to the Customs Establishment in the island. At present a limited establishment of officers is sufficient to examine and take account of the packages described in the transires and despatches from England as containing foreign goods removed under bond and liable to duty, and to examine baggage and packages about to be removed from the Isle of Man to this country, but should the proposed regulation be adopted, it would be necessary to examine all packages coming into the island, in order to prevent the illicit introduction of customable goods from England, and to subject the baggage of passengers arriving in the island to minute and vexatious examination, and these arrangements could not be made without a larger staff of officers at an increased expense to the Crown.

Custom House,
9 November 1865.

(signed) *Thomas F. Fremantle,*
Grenville C. L. Berkeley.

— No. 17. —

COPY of TREASURY MINUTE, dated 21 December 1865.

MY Lords take into consideration correspondence with the Home Office, the Lieutenant Governor of the Isle of Man and the Board of Customs, relative to alterations in the customs tariff of that island.

Mr. Loch, in his letter addressed to Sir George Grey on the 21st March last, called the attention of the Government to the expenditure required in the island for carrying out "Breakwaters on an extensive and permanent plan;" and stated his belief that "the people would be content to burthen themselves with increased taxation, if any increase from such a source was devoted to carry out" the works in question.

With that understanding, he recommended that the insular duties on spirits, wine, and tobacco, should be assimilated to those levied on the same articles in the United Kingdom; and, estimating the produce of the new duties at about 32,000 *l.* a year, he proposed that that sum and any further increase arising

from the same source, might be "mortgaged and applied to the construction of a breakwater, wharves, &c. at Douglas, and to other public works."

While this project was under consideration, the rate of customs duty on tea imported into the United Kingdom was reduced to that in force in the Isle of Man; and the Lieutenant Governor expressed his fears that the island might be supplied from the duty-paid stocks of the United Kingdom, to the manifest injury of the insular revenue. He in consequence asked that the insular duty might be reduced in a corresponding ratio. A memorial to nearly the same effect was addressed to this Board by certain merchants of Douglas.

My Lords informed the Lieutenant Governor in reply, that they thought it preferable to leave the duty for the present unaltered, promising at the same time to guarantee the ninth of the revenue set apart for public works from loss, should a falling-off on account of tea be the result; and they reserved their final decision on the tea duty with a view to its consideration with the other and more general questions that Mr. Loch had previously raised.

But it was evident that the difficulty which had been occasioned by the equalization of the tea duty would occur again, and would result in still greater inconvenience if the alterations in the tariff proposed by the Lieutenant Governor should be adopted.

He accordingly modified his original scheme, and suggested, by way of alternative, that the Treasury should—

Either, 1. Assimilate the duties to the extent he had suggested, and set aside year by year for public works, a sum equal to four-ninths of a revenue calculated at the increased rates of duty on the ascertained average imports of the three years preceding the change;

Or, 2. Raise the duties on the articles specified above, and also on sugar, but not to the full rate of the tariff of the United Kingdom. The duties which he now recommended were—

					s.	d.	
On spirits	-	.	-	-	6	-	or 8 s. per gallon.
„ wine	-	-	-	-	1	8	„
„ tobacco	-	-	-	-	2	6	per lb.
„ sugar	-	-	-	-	3	-	per cwt.

and estimating the increase in the receipts at above 18,000 *l.*, he proposed that, in addition to the present one-ninths, three-ninths, and ultimately four-ninths of the present revenues (taken at an average of 32,000 *l.*), should be available as a security for public works; and that any further surplus on the excess over the present rate of receipt should be paid over for the same purpose.

It appeared to my Lords that both these proposals were open to objection. They involved complicated calculations likely to provoke remark and complaint, if the present anticipations of revenue should turn out fallacious. They also gave to the island the benefit of prospective improvement in the revenue, without a corresponding liability to loss from any unexpected diminution of consumption, and they subjected the Exchequer to risk in this respect, in connection with a scheme not proposed by the Imperial Government.

My Lords accordingly, after communication with the Board of Customs, have considered whether any other course could be adopted, which, while giving to the island all the advantages sought for in an increase of revenue, would not be prejudicial to the Imperial Exchequer, and they trust that the proposal which they now make will be satisfactory to all parties.

In order, however, that there may be no uncertainty on the subject, my Lords will endeavour to explain, at some length, their intentions.

They have already alluded to the objection which they feel to subjecting the Exchequer to any risk on account of an unexpected diminution of consumption. This objection may be illustrated by a consideration of the financial effect of the alterations in the tariff which took place in 1853.

On that occasion their Lordships of the Treasury stated, that "They will be prepared to add to the sum of 2,300 *l.*, already reserved for expenditure in the island, such further sum as, upon computation, it shall appear as likely to be received under the changes of the tariff now proposed."

This

This "further sum" was subsequently computed at one-ninth of the Customs revenue, and a corresponding amount was accordingly reserved for the purposes of the island.

1/9th.

The actual result, however, was not in accordance with this computation.

The average Customs receipts during the six years ending 5 January 1853 had been 26,590 *l.*; the increase to make good that computation should have been one-eighth, or above 3,300 *l.*, making a total receipt of 29,900 *l.* But the average of the six years following the change, and ending 31 March 1860, was only 27,230 *l.*; thus occasioning a loss to the Exchequer of above 2,600 *l.* a year.

In view of these facts, my Lords must provide that, as a basis of the new arrangement, the effect upon the revenue should be at the risk of the island, and not of the United Kingdom; and that, instead of a proportionate amount of the gross receipt being paid to the former, the sum going to the Exchequer should be fixed by law. My Lords feel, that even in laying down this rule, they are making an important concession to the island, which will hereafter reap the entire benefit of its increasing prosperity and consequent revenue.

My Lords now proceed to inquire what the amount of the fixed contribution ought to be.

It appears that the capital invested in the purchase of the Customs revenue of the island was 220,000 *l.*, by payments of 70,000 *l.* under the Act 5 Geo. 3, c. 26, and of 150,000 *l.* under the Act 6 Geo. 4, c. 34.

Considering that the military and naval defence of the island is entirely at the expense of the Government of the United Kingdom, and that its inhabitants enjoy the privileges of British citizenship without its burthens, my Lords are of opinion that a contribution at the rate of 10,000 *l.* per annum, or 4½ per cent. on the capital invested, will be a very moderate return to ask from the island.

It appears that the Imperial Exchequer derived a net profit of about that amount from the island customs before the year 1853.

During the six years (1847 to 5 January 1853) the average receipts were, as already stated, 26,590 *l.*

The average expense of the civil government of the island, including 2,300 <i>l.</i> reserved for harbour works under the Act 11 Geo. 3, c. 52, was	£.
The charges of collection, including an allowance for pensions, were somewhat less than	9,700
Other expenditure from Grants of Parliament for education, coast guard, and (under the Board of Works) for Castle Rushen, and Court Houses at Douglas, Ramsay, Peel, and Kirk Michael, amounted to about	3,300
	3,000
	£. 16,000

This expenditure is exclusive of that under the Vote for Public Buildings, 4,350 *l.*, taken in the years 1848 and 1850. Similar Votes have been taken in other years, amounting on the average to about 300 *l.* in the 30 years 1835 to 1865.

My Lords are accordingly prepared to propose to Parliament the following arrangement.

That the duties of customs in the island be fixed in accordance with the proposal contained in Mr. Loch's letter of the 21st June.

That there be deducted from the gross receipts—

1. The cost of collection, including customs pensions.
2. The charges for the civil government, including the harbour fund of 2,300 *l.*
3. The expenses incurred by the Imperial Government for the island, and paid from Votes of Parliament (but not including military charges except for volunteers, or naval charges except for the coast guard).
4. A fixed contribution of 10,000 *l.* to go to the Exchequer.

And that the remainder shall be available for public works in the island. Such an arrangement will not preclude my Lords from taking into consideration

any revision of existing establishments that may tend to greater economy or increased efficiency of service.

Mr. Loch, in his letter of the 21st of June, estimates the gross revenue under the proposed tariff at about 50,200 *l*.

The charges at the present rates would be about as follows :

	£.
1. Cost of Collection, &c. - - - - -	3,300
2. Civil Government, including the sum of 2,300 <i>l</i> . reserved for harbours under the Act 11 Geo. 3, c. 52. -	14,000
3. Education, Coastguard, Public Works, including a sum of 150 <i>l</i> . paid by the Woods as rent for the house occupied by the Lieutenant Governor - - -	3,600
4. Payment to the Exchequer - - - - -	10,000
	£. 30,900

This would probably leave about 19,000*l*. or 20,000*l*. available for the purposes of the island, including the one-ninth of revenue now applicable to harbours, &c.

The object, however, of Mr. Loch's proposal is, that the additional revenue should be to a great extent given to the Public Works Loan Commissioners as security for advances for harbours or other public works ; and it is probable that the Commissioners would require a more direct security than would be afforded by this arrangement. In order, therefore, that the full benefit of the concession which they are making may be insured to the island, my Lords would consent to two-ninths of the gross revenue (in addition to the one-ninth now assigned), being made assignable as security for the proposed loans, with precedence of the contribution to the Exchequer. But my Lords would require, that if in any year the balance should be insufficient for this contribution of 10,000*l*., the deficit should be made good from the surplus of succeeding years.

They are also prepared to charge the 1,600*l*. a year, which is by the 27 & 28 Victoria assigned as security for the Port Erin works, on the 10,000*l*. payable to the Exchequer ; but with the condition in this case also, that if any payment is made on account of this security, the amount so paid shall remain as a debt against, and payable from, any future surplus of the harbour dues. Should the dues prove insufficient to meet the charge of interest and sinking fund of the loan, my Lords reserve to themselves power to revise the scale and to continue the dues themselves, after the loan shall have been discharged, in order to repay any advance which may have been made to the Imperial Exchequer.

An audited account of the island customs and of their appropriation should be made up annually and submitted to Parliament. The arrangement should be in force during the currency of the loans raised for the works now being constructed or in contemplation ; and should, thereafter, be subject to revision. It is not the intention of my Lords to proceed on this occasion with the legislation necessary for this revised tariff, and its attendant conditions, except with the consent and concurrence of the insular Legislature.

Send a copy of this Minute to Mr. Baring, and request him, in laying it before Sir George Grey, to state that it would appear desirable in the interest of the revenue, that no communication should be made to the Court of Tynwald on the question, until the proposed plan has been fully approved by Her Majesty's Government, and the necessary precautions shall have been taken to enable the higher rates of duty to be at once levied.

Add, that if the Lieutenant Governor and Tynwald of the Island should so desire, with a view to ensure that credit is given in the account for the duty on all goods going into consumption in the island, my Lords will be prepared to consent to such a change in the Customs Consolidation Act as would prohibit the removal thither of duty-paid goods on transire, and require all duties to be paid in the island.

Further,

Further, my Lords presume that it will be necessary to decide under whose authority the balance of revenue credited to the island, according to this plan, should be expended; and my Lords will consent to any arrangement in this respect recommended by Sir G. Grey, provided that all such expenditure shall require their approval

— No. 18. —

(Pressing.)

Mr. T. G. Baring, M. P., to the Secretary to the Treasury.

Sir,

Whitehall, 12 March 1866.

I AM directed by Secretary Sir George Grey to transmit to you the enclosed copy of a letter from the Lieutenant Governor of the Isle of Man, containing his observations on the Treasury Minute which accompanied your letter of the 28th December last, relative to the alterations proposed by him in the Customs tariff of the island. And I am to request that you will submit the same to the Lords Commissioners of Her Majesty's Treasury for their consideration.

March 8.

H. C. E. Childers, Esq., M. P.

I am, &c.
(signed) T. G. Baring.

Enclosure, in No. 18.

(Confidential.)

Sir,

Government House, Isle of Man, 8 March 1866.

I HAVE the honour to acknowledge the receipt of your letter of the 2d ultimo, transmitting a Treasury Minute with reference to the proposals submitted by me in my letters of the 21st March and 21st June last, for certain alterations in the Customs tariff, and requesting me to furnish Sir George Grey with my opinion with regard to the counter proposal of the Lords Commissioners of the Treasury.

In reply I beg to state that I entirely concur in the principle of their Lordships' proposal. I will lay the proposed alterations in the Customs duties before the Local Legislature for its consideration as soon as the necessary steps have been taken to enable the higher rates of duty to be at once levied.

I will also at the same time inform the Court of Tynwald that their Lordships will be prepared to consent to such a change in the Customs Consolidation Act as would prohibit the removal thither of duty-paid goods on transire, and require all duties to be paid in the island.

With reference to the expenditure of the balance of revenue credited to the island, I at present see no reason why it should not be expended under a similar authority to that which at present regulates the expenditure of the one-ninth of the revenue appropriated for public works in the island under the Customs Consolidation Act.

The Under Secretary of State,
Home Department.

I have, &c.
(signed) Henry B. Loch,
Lieutenant Governor.

— No. 19. —

Mr. T. G. Baring, M. P., to the Secretary to the Treasury.

(Immediate.)

Sir,

Whitehall, 22 March 1866.

I AM directed by Secretary Sir George Grey to transmit to you, for the information of the Lords Commissioners of Her Majesty's Treasury, with reference to their Lordships' Minute of the 23d December 1865, the enclosed Resolution of the Court of Tynwald of the 20th instant, expressing the approval of the Court of the proposed increase in the Customs duties in the Isle of Man.

H. C. E. Childers, Esq., M. P.

I am, &c.
(signed) T. G. Baring.

Enclosure, in No. 19.

At a Tynwald Court, holden at Castle Rusher, this 20th day of March A. D. 1866 ;

THIS Court having before them the Minute of the Lords of the Treasury of the 23d December 1865, do hereby express their concurrence in the arrangements therein proposed, upon the understanding that the proposals contained therein receive the sanction of the Imperial Parliament, and that such a change be made in the Customs Consolidation Act as will prohibit the removal to this island of duty-paid goods in transit, and make all duties payable on arrival in the island.

Henry B. Loch, Lieut-Gov.

M. H. Quayle, C. R.

W. W. Christian, W. B.

Richard Jebb, Vice-Gen.

W. L. Drinkwater,
John C. Stephens, } Deemsters.

The Keys.

J. M. Jeffcott.

L. G. Bennett.

Evan Gill.

Richard Quirk.

Phillip Kelley.

E. C. Farrant.

William Bell Christian.

T. S. Goldie Taubman.

Alex. Spittall.

Ridgeway Harrison.

Jno. C. T. Harrison.

William Harrison.

Wm. Haslam.

R. T. Quayle.

C. H. E. Cowle.

T. Moore.

W. F. Moore.

Robert J. Moore.

ISLE OF MAN (FINANCIAL MEASURES).

COPY of CORRESPONDENCE relative to FINANCIAL MEASURES in contemplation for the *Isle of Man*.

(*Mr. Childers.*)

*Ordered, by The House of Commons, to be Printed,
15 March 1866.*

NATIONAL DEBT

RETURN to an Order of the Honourable The House of Commons, dated 18 May 1866;—for,

RETURN “of the Total Amount of the NATIONAL DEBT (including Funded and Unfunded Debt, and the Estimated Value of the Outstanding Terminable Annuities), in each Year since 1854; showing the INCREASE and DIMINUTION in each Year, and distinguishing the Causes thereof, under the following Heads:—

(1.) Increase:—Loans Contracted.

Obligations Incurred.

(2.) Diminution:—Debt Paid off.

Obligations Cancelled.

Terminable Annuities Expired.

Value of Terminable Annuities Reduced.”

	A M O U N T O F D E B T.			I N C R E A S E.				D I M I N U T I O N.			
	Funded.	Unfunded.	Estimated Value of Terminable Annuities.	TOTAL.	Loans Contracted (Funded Debt).	Obligations Incurred (Exchequer Bills and Bonds).	Terminable Annuities Created.	Debt Paid off (Funded Debt).	Obligations Cancelled (Exchequer Bills and Bonds).	Terminable Annuities Expired.	Value of Terminable Annuities Reduced.
31 March 1855	£. 752,064,119	£. 23,151,400	£. 26,763,244	£. 801,978,763	-	£. 7,142,700	£. 40,975	£. 1,009,730	£. -	£. 71,108	£. 592,040
1856	* 775,730,994	28,182,700	25,666,104	* 829,579,798	24,888,666	5,031,300	202,395	1,221,791	-	66,753	588,002
1857	780,119,722	27,089,000	23,614,241	831,722,963	5,376,458	-	61,344	987,730	193,700	55,985	531,052
1858	779,225,495	25,911,500	20,997,645	826,134,640	-	-	62,854	894,227	2,077,500	58,189	553,870
1859	* 786,801,154	18,277,400	18,856,326	* 823,934,880	8,469,240	-	72,670	893,580	7,634,100	55,031	525,185
1860	785,962,000	16,928,300	16,889,010	819,079,310	-	-	65,713	839,155	2,049,100	1,994,501	2,867,638
1861	785,119,609	16,689,000	16,240,287	818,048,896	-	460,700	72,208	842,391	-	306,675	851,595
1862	784,252,338	16,517,900	16,619,052	817,389,290	-	-	117,160	867,271	171,100	63,949	643,626
1863	783,306,739	16,495,400	17,757,183	817,559,322	-	-	163,686	945,599	22,500	74,061	721,865
1864	777,420,224	13,136,000	22,664,910	813,230,134	-	-	436,390	5,877,515	3,359,400	64,724	629,970
1865	775,768,295	10,742,500	21,778,603	808,289,398	-	-	90,337	1,660,929	2,393,500	71,082	657,601
1866	773,313,229	8,187,700	21,342,020	802,842,949	-	-	102,283	2,455,066	2,554,800	79,794	589,643

* Including Exchequer Bills Funded.

Treasury Chambers,
7 August 1816. } f

GEORGE WARD HUNT.

NATIONAL DEBT.

RETURN of the Total Amount of the NATIONAL
DEBT (including Funded and Unfunded Debt,
and the Estimated Value of the outstanding
Terminable Annuities) in each Year since 1854;
showing the INCREASE and DIMINUTION in each
Year; &c.

(*Sir Stafford Northcote.*)

*Ordered, by The House of Commons, to be Printed,
7 August 1866.*





